

Forms & Instructions

# California 540A

2001 Special Edition for Seniors

**Members of the  
Franchise Tax Board**

Kathleen Connell, Chair  
Claude Parrish, Member  
B. Timothy Gage, Member

F  
R  
A  
N  
C  
H  
I  
S  
E  
  
T  
A  
X  
  
B  
O  
A  
R  
D

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

# Table of Contents

2001 Tax Law Changes .....	2	<b>Form 540A, California Resident Income Tax Return</b> ..	29
What's New for 2001 .....	3	<b>FTB 3519, Payment Voucher for</b>	
We Welcome Your Comments .....	3	<b>Automatic Extension for Individuals</b> .....	33
Do I Have to File? .....	4	<b>Form 540-ES, Estimated Tax for Individuals</b> .....	34
Which Form Should I Use? .....	5	Instructions for Form 540-ES .....	37
Helpful Hints .....	11	Tax Information for Head of Household Filing Status ..	39
Tax Time Tips .....	12	Additional Information .....	48
Important Due Dates .....	12	2001 California Tax Table .....	50
Nonrefundable Renter's Credit Qualification Record ..	13	2001 California Tax Rate Schedules .....	60
Instructions for Form 540A .....	15	How to Get California Tax Information .....	61
Voluntary Contribution, Fund Descriptions .....	24	Privacy Act Notice .....	62
Frequently Asked Questions .....	28	Automated Toll-Free Phone Service .....	63

## 2001 Tax Law Changes

**Solar Energy System Credit** – A new credit is available for the purchase and installation of a solar energy system. For taxable years beginning on or after January 1, 2001, and before January 1, 2006, there will be allowed a credit equal to the lesser of 15% for tax years 2001 through 2003, or 7½% for tax years 2004 and 2005 of the net cost paid to purchase and install a solar energy system for the production of electricity, or \$4.50 per rated watt of generating capacity of that system.

**Homeowners' and Renter's Assistance (HRA)** – The HRA refund amounts allowable have increased by 45%.

**Joint Strike Fighter Wage Credit** – California allows a 50% credit for wages paid or incurred for each qualified employee for duties related to a joint strike fighter.

**Joint Strike Fighter Property Credit** – California allows a credit for 10% of the cost of property placed in service in California for ultimate use in a joint strike fighter.

### Amended/Extended Credits

- The Employer Child Care Program Credit and the Employer Child Care Contribution Credit are extended to taxable years beginning before January 1, 2007.
- The Community Development Financial Institution Investments Credit was amended to do all of the following:
  - Extend the repeal date to January 1, 2007,
  - Rename "qualified deposits" to "qualified investments" and define "qualified investments,"
  - Limit the amount of the investments eligible for the credit, and
  - Require FTB to advise and assist in the administration of the credit.

**New Deduction** – A deduction is allowed for interest paid on any loan or financed indebtedness from a utility company to purchase energy efficient equipment and products for California residences.

### Net Operating Losses (NOLs) and Disaster Losses

Taxpayers are allowed special treatment for losses sustained as a result of the 2000 Napa valley earthquake. These disaster losses can be:

- Carried back to the 1999 tax year (if an election is filed by the extended due date for the taxable year in which the disaster actually occurred) and carried forward at 100% for five years, then carried forward an additional ten years at 50%, or
- Claimed in the 2000 taxable year and carried forward at 100% for five years, then carried forward an additional ten years at 55%.

For taxable years beginning on or after January 1, 2001, and before January 1, 2003, farmers are allowed a deduction for losses sustained due to Pierce's Disease and its vector's. This loss may create an NOL, which is allowed to be carried forward for nine years at 100%. The NOL may be deducted only from income apportioned to the area affected by Pierce's Disease using a two-factor formula.

### New California Income Exclusions

- The excludible gain on the sale of a principle residence will no longer be included in the gross income threshold amount triggering a California tax return filing requirement.

*2001 Tax Law Changes continued on page 3*

## 2001 Tax Law Changes continued from page 2

- Amounts received as rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices are excludable from income.
- Compensation for erroneous conviction is excludable from California income.

**Electronic Postmarks** – California law will now conform to the federal law that permits electronic postmarks to be proof of the date of an e-filed return.

**Innocent Investors** – Taxpayers can notify the FTB of their innocent investor status in an abusive tax shelter. If substantiated, FTB will be prohibited from seizing and selling their principal residence.

**Principal Business Activity (PBA) Code** – The Franchise Tax Board will now require individuals to include their PBA code on the face their tax return. FTB is authorized to disclose a taxpayer's name, address, social security number or taxpayer identification number, and PBA code to city tax officials under specific limited circumstances.

**New Voluntary Contributions Fund** – You may make voluntary contributions to the Lupus Foundation of America, California Chapters Fund. See page 25.

.....

[www.ftb.ca.gov](http://www.ftb.ca.gov)

Great information just a click away!

- How to e-file
  - Check the status of your refund
  - Options for paying your tax
  - Contact the FTB and more
- .....

## What's New for 2001?

**Child and Dependent Care Expenses Credit** – Form FTB 3506, Child and Dependent Care Expenses Credit, has been developed for taxpayers claiming this credit.

**Head of Household Filing Status** – The Proposition 22 Legal Defense and Education Fund recently filed a cause of action in Sacramento Superior Court challenging the Board of Equalization's decision in the Hisserich case. The court issued a writ of mandate ordering FTB not to follow the Hisserich decision for purposes of determining head of household filing status.

.....

## We Welcome Your Comments

We at the Franchise Tax Board want to make doing business with us as easy, convenient and efficient as possible for you. Moreover, we are always looking for ways to better meet your needs. To find out what taxpayers want, we conduct surveys and seek feedback.

To ensure that we provide the products and services you need, we are working to increase the options available to you. Over the past several years, we have begun to offer you new ways of getting information and help, filing your return, and paying your taxes. We will continue to work to provide new service delivery options to better serve you.

Because we are also mindful of the need for government to spend tax dollars wisely, we are also working to reduce costs while improving results. We appreciate the trust that you place in us to keep your tax information safe and private and pledge to continue to safeguard the information that you send to us both on paper and electronically.

Your comments and suggestions provide valuable input. We want you to tell us what you think we are doing well, as well as what we can do to improve our products and services to better suit your needs. You can help us by sending me your comments and suggestions. Please write to me at:

**Email:** Go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and select  
"Send email to the Executive Officer"

**Mail:** GERALD GOLDBERG, EXECUTIVE OFFICER  
FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

# Do I Have to File?

## Requirements for Most People

Read down the first column to find your filing status at the end of 2001. Read across to find your age at the end of 2001, and number of dependents you are entitled to claim for 2001. You must file a return if **either** your California gross income or your California adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.



Even if you do not have to file a return, you should file one in order to get a refund if California state income tax was withheld from your pay, or if you made estimated tax payments.

On 12/31/01, my filing status was:	and on 12/31/01, my age was <sup>6</sup> :	CA Gross Income <sup>1</sup>			CA Adjusted Gross Income <sup>2</sup>		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household <sup>3</sup>	Under 65	11,901	20,134	26,309	9,521	17,754	23,929
	65 or older	15,851	22,026	26,966	13,471	19,646	24,586
Married filing joint or Married filing separate <sup>4</sup>	Under 65 (both spouses)	23,803	32,036	38,211	19,042	27,275	33,450
	65 or older (one spouse)	27,753	33,928	38,868	22,992	29,167	34,107
	65 or older (both spouses)	31,703	37,878	42,818	26,942	33,117	38,057
Qualifying widow(er)	Under 65		20,134	26,309		17,754	23,929
	65 or older		22,026	26,966		19,646	24,586
Dependent of another – any filing status	Any age	More than your standard deduction <sup>5</sup>					

<sup>1</sup> **California gross income** is all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income does not include any adjustments or deductions.

<sup>2</sup> **California adjusted gross income** is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

<sup>3</sup> See FTB Pub. 1540, Tax Information for Head of Household Filing Status Information on page 39.

<sup>4</sup> The income of both spouses must be combined: both spouses may be required to file a return even if only one spouse had income over the amounts listed.

<sup>5</sup> Use the California Standard Deduction Worksheet for Dependents on page 20 to figure your standard deduction.

<sup>6</sup> If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.

## Requirements for Children With Investment Income

California law is the same as federal law for the income of children under age 14. For each child under age 14 who received more than \$1,500 of investment income in 2001, get and complete Form 540 and form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, to figure the tax on a separate Form 540 for your child.

**Note:** If you qualify, you may elect to report your child's income of \$7,500 or less (but not less than \$750) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election your child's income must **only** be from interest and/or dividends. See "Order Forms and Publications" on page 63.

## Other Situations When You Must File

If you owe any of the following taxes for 2001, you must file Form 540, which is not included in this booklet. See "Order Forms and Publications" on page 63 for how to get the California Resident Income Tax Booklet.

- Tax on a lump-sum distribution;
- Tax on a qualified retirement plan, including an individual retirement arrangement (IRA) or on an Archer medical savings account (MSA);
- Tax for children under age 14 who have investment income greater than \$1,500 (see paragraph above);
- Alternative minimum tax;
- Recapture taxes;
- Deferred tax on certain installment obligations; or
- Tax on an accumulation distribution of a trust.

## Which Form Should I Use?

### Were you a resident of California during the entire 2001 year?

**Yes** Check the chart below to see which form you should use.

**No** You must use Long or Short Form 540NR. See "Order Forms and Publications" on page 63 for how to get the California Nonresident or Part-Year Resident Income Tax Booklet.

	Form 540A	Form 540 Form Not Included (See page 63.)
<b>Filing Status</b>	Any filing status	Any filing status
<b>Dependents</b>	All dependents you are entitled to claim	All dependents you are entitled to claim
<b>Amount of Income</b>	Any amount of income	Any amount of income
<b>Sources of Income</b>	Only income from: <ul style="list-style-type: none"> <li>• Wages, salaries, tips</li> <li>• Taxable scholarship or fellowship grants</li> <li>• Interest and dividends</li> <li>• Unemployment compensation reported on Form 1099-G</li> <li>• Social security benefits</li> <li>• Tier 1 and tier 2 railroad retirement payments</li> <li>• Fully and partially taxable IRA distributions, pensions &amp; annuities</li> <li>• Alimony</li> </ul>	All sources of income
<b>Adjustment to Income</b>	Allowed if the amount is the same as your federal adjustments to income	All adjustments to income
<b>Standard Deduction</b>	Allowed	Allowed
<b>Itemized Deductions</b>	Allowed if the amount is the same as your federal itemized deductions (except for state, local, and foreign taxes paid)	All itemized deductions
<b>Payments</b>	<ul style="list-style-type: none"> <li>• Withholding shown on Form(s) W-2, W-2G, and 1099-R</li> <li>• Estimated tax payments</li> <li>• Payments made with extension voucher</li> <li>• Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)</li> </ul>	<ul style="list-style-type: none"> <li>• Withholding from all sources</li> <li>• Estimated tax payments</li> <li>• Payments made with extension voucher</li> <li>• Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI)</li> </ul>
<b>Tax Credits</b>	<ul style="list-style-type: none"> <li>• Personal exemption credit</li> <li>• Senior exemption credit</li> <li>• Blind exemption credit</li> <li>• Dependent exemption credit</li> <li>• Nonrefundable renter's credit</li> <li>• Child and dependent care expenses credit</li> </ul>	All tax credits
<b>Other Taxes</b>	Tax computed using the tax table or tax rate schedules	All taxes: <ul style="list-style-type: none"> <li>• Tax computed using the tax table or tax rate schedules</li> <li>• Alternative minimum tax</li> <li>• Tax on early distributions from IRAs or other qualified retirement plans</li> <li>• Tax on distributions from MSAs and education IRAs</li> <li>• Tax for children under age 14 who have investment income of more than \$1,500</li> <li>• Tax on lump-sum distributions</li> <li>• Recapture taxes</li> <li>• Deferred tax on certain installment obligations</li> <li>• Tax on accumulation distributions of trusts</li> </ul>

---

## \$\$\$ for You

**Earned Income Credit (EIC)** – If you earned less than \$32,121 (less than \$10,700 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal income tax booklet for more information.

**Refund of Excess State Disability Insurance (SDI)** – You may be eligible for a refund of excess SDI if you had at least two employers during 2001 who **together** paid you more than \$46,327 in wages. See the instructions for Form 540A, line 27 on page 23.

## Differences Between California and Federal Law

In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206) and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170). California has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), the FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (Public Law 106-519), the Consolidated Appropriations Act of 2001 (Public Law 106-554), and the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16).

Specific areas of nonconformity are discussed on the following pages and in the affected tax forms instructions.

## Pensions, Annuities, and Individual Retirement Arrangements (IRAs)

**Figuring your California pension, annuity, and IRA amounts.** You must first complete your federal return before starting your California return. If you need information on how to report your pension, annuity, or IRA income on your federal return, refer to federal forms, instructions, and publications.

Once you have completed your federal return, figure the California amounts of your pension, annuity, or IRA income. If the California amount is different than the federal amount, you will need to make a California adjustment. A California adjustment is an addition to or a subtraction from your federal AGI.

Refer to FTB Pub. 1005, Pension and Annuity Guidelines, for more specific information regarding pensions, annuities, and IRAs. To get this publication, go to our Website at: [www.ftb.ca.gov](http://www.ftb.ca.gov) or, to order it by phone, call (800) 852-5711.

**California generally conforms to federal law.** The California treatment of pension and annuity income is generally the same as the federal treatment. For example, California and federal law are the same regarding:

- The “General Rule;”
- The “Simplified General Rule” (sometimes called the “Safe Harbor Method”);
- IRA Rollovers;
- Roth IRAs;
- Education (Ed) IRAs;
- Archer Medical Savings Accounts (MSAs);
- Current-year IRA deductions; and
- The lump-sum credit received by federal employees.

---

**Differences between California and federal law.** There are differences between California and federal law for:

- Social security and railroad retirement benefits (see line 13c instructions on page 17);
- Retirees using the “Three-Year Rule” whose annuity starting date was after July 1, 1986, and before January 1, 1987 (see line 13f instructions on page 18); and
- Some prior-year IRA deductions (see line 13e instructions on page 18).

**Pensions invested in U.S. Government Securities.** If your pension plan invested in U.S. Government securities or in mutual funds that invested in U.S. Government securities, you may not reduce the taxable portion of your pension distribution by the amount of interest attributable to the U.S. Government securities.

## Taxable and Nontaxable Income

**California and federal differences.** Most income that is taxable for federal purposes is taxable for California purposes as well. However, there are certain items that may be taxable for federal purposes but not for California, and certain items that are not taxable for federal purposes but are taxable for California.

**Items that may be taxable for federal purposes but are not taxable by California include:**

- Social security benefits;
- Social security equivalent benefit (SSEB) portion of tier 1 railroad retirement benefits;
- Non-SSEB portion of tier 1 railroad retirement benefits;
- Tier 2 railroad retirement benefits and sick pay benefits under the Railroad Unemployment Insurance Act;
- California state income tax refunds;
- Unemployment compensation; or
- The following types of interest income:
  - 1) U.S. savings bonds (except for interest from Series EE U.S. bonds issued after 1989 that qualified for the Educational Savings Bond Program Exclusion);
  - 2) U.S. Treasury bills, notes, and bonds;
  - 3) Any other bonds or obligations of the United States and its territories; or
  - 4) Interest received from the State of California in conjunction with the refund of the California smog impact fee.

If you included any income from these sources on your federal return, be sure to subtract them on your Form 540A. See the instructions for California Income Adjustments beginning on page 17.

**The following types of interest income are taxable for California purposes but are not taxable for federal purposes:**

- Non-California state bonds;
- Non-California municipal bonds issued by a county, city, town, or other local government unit;
- Obligations of the District of Columbia issued after December 27, 1973; and
- Non-California bonds if the interest was passed through to you from S Corporations, trusts, partnerships, or limited liability companies.



---

If you excluded any income from these sources on your federal return, you must file Form 540 to include the income from these sources on your California return. See "Order Forms and Publications" on page 63.

## Estimated Tax Payments

California income tax is a pay-as-you-go tax. Although you may be retired, you must pay the tax as you earn or receive income during the year. There are two ways to do this:

- **Withholding.** If you are employed, your employer probably withholds income tax from your pay. Tax may also be withheld from certain other income, such as pensions, bonuses, commissions, and gambling winnings. In each case, the amount withheld is paid to the State of California in your name.
- **Estimated Tax.** If you are retired, you might have to pay estimated tax if your tax is not paid through withholding. People who are retired will generally have to pay tax this way. However, upon request, your pension plan may withhold income tax from your pension. This will relieve you from making quarterly payments of estimated tax each year. Contact your pension plan administrator for more information regarding whether or not your plan withholds tax.

You may have to pay estimated tax in addition to withholding if you receive income such as dividends, interest, capital gains, rents, and royalties.

**Who Must Make Estimated Tax Payments.** Important Note: California and federal estimated tax payment requirements are different.

Generally, you must make estimated tax payments for tax year 2002 unless:

- 80% or more of your 2001 tax was paid by withholding; or
- 80% or more of your 2002 California adjusted gross income (AGI) will be wages subject to withholding; or
- 80% or more of your 2002 tax will be paid by withholding; or
- Your tax for 2001 (after subtracting withholding and credits) was less than \$200 (\$100 if married filing separate); or
- Your tax for 2002 (after subtracting withholding and credits) will be less than \$200 (\$100 if married filing separate).

If you do not pay enough tax during the year, either by withholding or by making estimated tax payments, you may have to pay a penalty. The Franchise Tax Board will figure this penalty for you if you wish. For more information regarding the underpayment penalty and the exceptions to it, refer to form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen.

Refer to the instructions for Form 540-ES, Estimated Tax For Individuals, on page 37 of this booklet to figure and pay your estimated tax for year 2002.

## Nonrefundable Renter's Credit

If you resided in California and paid rent on property in California which was your principal residence, you may qualify for a credit that can reduce your tax. To see if you qualify for the credit, answer the questions on the worksheet on page 13 of this booklet. If you qualify, be sure to enter the applicable amount of the credit on Form 540A, line 19.



---

## TCE – Tax Counseling for the Elderly

The TCE program provides free assistance with income tax return preparation for persons with middle or low income, with special attention to those age 60 and older. Assistance is available from January 2 through April 15. A list of locations is available on our Website at: **www.ftb.ca.gov** or you may call the FTB at (800) 852-5711 to find a location near you.

## Volunteer Information Tax Assistance (VITA) Program

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, those with low to limited income, and non-English speaking persons. Assistance is available from January 2 through April 15. A list of locations is available on our Website at: **www.ftb.ca.gov** or you may call the FTB at (800) 852-5711 to find a location near you.

## Homeowner And Renter Assistance

**Homeowner assistance** is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. You qualified for this program in 2001 if:

You were **one** of the following on December 31, 2000:

- 62 years of age or older\*;
- Blind; or
- Disabled; and

\*If your 62nd birthday is on January 1, 2001, you are considered to be age 62 on December 31, 2000.

You met **all** of the following requirements:

- You owned and lived in your home on December 31, 2000;
- Your total household income for 2000 was \$35,251 or less; and
- You were a United States citizen, designated alien, or qualified alien when you filed your claim.

To file a 2002 claim for Homeowner Assistance, use form FTB 9000 (2002 Homeowner Assistance Claim Booklet), available after June 15, 2002.

**Renter assistance** is a once-a-year payment from the State of California based on part of the property taxes that you pay indirectly when you pay your rent. You qualified for this program in 2001 if:

You were **one** of the following on December 31, 2000:

- 62 years of age or older\*;
- Blind; or
- Disabled; and

\*If your 62nd birthday is on January 1, 2001, you are considered to be age 62 on December 31, 2000.

You met **all** of the following requirements:

- You paid \$50 or more of rent per month in 2000;
- Your total household income for 2000 was \$35,251 or less; and
- You were a United States citizen, designated alien, or qualified alien when you filed your claim.

To file a 2002 claim for Renter Assistance, use form FTB 9000R (2001 Renter Assistance Claim Booklet), available after June 15, 2002.

---

**Need Assistance Completing Your Claim?**

A statewide volunteer assistance program provides free assistance between July 1 and October 15 for completing your claim. Call the Franchise Tax Board (FTB) at (800) 338-0505, your local Senior Citizens Information and Referral Service, or your state legislator's office for the Homeowner and Renter Assistance (HRA) sites nearest you. You may also view the FTB Website at: **[www.ftb.ca.gov](http://www.ftb.ca.gov)**

**Did you know you might be able to file a homeowner or renter assistance claim for 2001?**

You have until June 30, 2002 to file a claim for 2001 for either homeowner or renter assistance. If you were a homeowner or a renter and you think you meet the requirements above, you may have qualified. If you didn't take advantage of this program in 2001, you still have time. Forms and publications for the year 2001 are available on the FTB Website at: **[www.ftb.ca.gov](http://www.ftb.ca.gov)** or by calling (800) 338-0505.

## Helpful Hints

### Filling in your return.

Tips on how you should fill in Form 540A:

- Use only black or blue ballpoint pen on the copy you send us.
- Enter your social security number(s) at the top of Form 540A, Side 1, Step 1a.
- Print all names and words in CAPITAL LETTERS.
- Print numbers inside boxes. Be sure to line up dollar amounts.
- Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash.
- Attach your label. If you don't have a label, please print your name(s) and address in CAPITAL LETTERS in Step 1.

### Verify Step 1, Step 1a, Step 2, and Step 3.

**Step 1:** Use your full legal name and complete address including ZIP Code.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

**Step 1a:** Make sure that you entered your social security number and that it agrees with your social security card. If you file a joint return, make sure that you enter the social security numbers in the same order that your names are shown.

**Step 2:** Make sure that you meet all the requirements for your filing status. See page 16 for more information. If you believe that you qualify for the head of household filing status, please review the requirements on page 39 through page 47.

**Step 3:** Take your personal exemption credit to reduce your tax. See Form 540A, line 18.

### Check other areas.

**Federal Adjusted Gross Income:** Double-check that you correctly transferred your federal adjusted gross income from your Form 1040A, line 19 or Form 1040, line 33.

**California Standard Deduction:** Make sure that you entered the California standard deduction amount and not the federal amount.

**Itemized Deductions:** Be sure that you complete the California Itemized Deductions Worksheet on page 20 to reduce your federal itemized deductions by the amount of state and local income taxes you claimed on your federal Schedule A.

**Double-check your math:** Make sure each subtraction, addition, and any other calculation is correct.

### Attachments to your return.

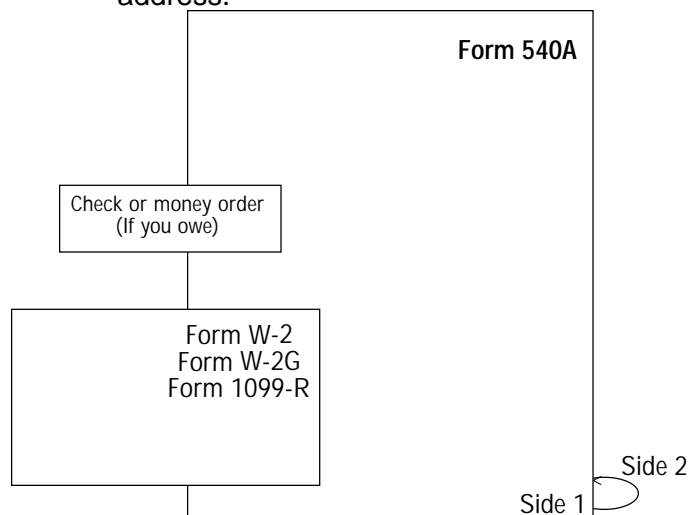
**Form(s) W-2, W-2G, and 1099:** Make sure to staple all the Form(s) W-2 and W-2G you received to the front of your return where it says "Attach copy of your Form(s) W-2 and W-2G". Also, attach any Form(s) 1099 showing California income tax withheld such as "backup withholding" on dividends and interest income.

Do not attach your federal return.

**Check or money order:** Make your check or money order payable to the Franchise Tax Board. Also, write your social security number and "2001 Form 540A" on the check or money order. Attach it to the front of your return where it says "Attach check or money order here."

### Assembling your return.

**Assemble your return in the order shown below.** See page 27 for the correct mailing address.



## Tax Time Tips

---

### ✓ Tip Important due dates.

April 15, 2002	Last day to pay the 2001 amount you owe to avoid penalties and interest.* See form FTB 3519 on page 33 for more information. <small>*If you are living or traveling outside the United States on April 15, 2002, the due dates for filing your return and paying your tax are different. See form FTB 3519 on page 33 for more information.</small>
October 15, 2002	Last day to file your 2001 return to avoid penalties and interest computed from the original due date of April 15, 2002.
April 15, 2002 June 17, 2002 September 16, 2002 January 15, 2003	Due dates for 2002 estimated tax payments. Generally, you do not have to make estimated tax payments if your California withholding in each payment period is at least 1/4 of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your return under \$200 (\$100 if married filing separate). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment penalty. See Form 540-ES instructions on page 37 for more information.

### ✓ Tip Keep a copy of your return.

The Franchise Tax Board (FTB) may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property.

### ✓ Tip If you file electronically.

If you file your return electronically, make sure all the amounts entered on the paper copy of your California return are correct before you sign form FTB 8453, California Individual Income Tax Declaration for e-file. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your return can be transmitted to FTB by your preparer or electronic filing service only after you sign form FTB 8453. The preparer or electronic filing service must provide you with:

- A copy of form FTB 8453;
- Any original Form(s) W-2, W-2G, 1099-G, and 1099-R that you provided; and
- A paper copy of your California tax return showing the data transmitted to the FTB.

### ✓ Tip Mailing your return. Mail your return using the envelope provided in this booklet.

If your return shows a refund or no amount due, be sure to attach the **green label** to the front of the envelope. The address is:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0000

If your return has an amount due, be sure to attach the **white label** to the front of the envelope. The address is:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

# Nonrefundable Renter's Credit Qualification Record

---

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify.

## 1. Were you a resident<sup>1</sup> of California for the entire year in 2001?

- YES** Go to the next question.  
**NO** Stop. File Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. See "Order Forms and Publications" on page 63.

## 2. Is the amount on Form 540A, line 14:

- \$28,009 or less if single or married filing separate; or
  - \$56,018 or less if married filing joint, head of household, or qualifying widow(er)?
- YES** Go to the next question.  
**NO** Stop here. You do not qualify for this credit.

## 3. Did you pay rent, for at least half of 2001, on property (including a mobile home that you owned on rented land) in California which was your principal residence?

- YES** Go to the next question.  
**NO** Stop here. You do not qualify for this credit.

## 4. Can you be claimed as a dependent by a parent, foster parent, or legal guardian in 2001?

- NO** Go to question 6.  
**YES** Go to question 5.

## 5. For more than half the year, did you live in a home of a parent, foster parent, or legal guardian in 2001?

- NO** Go to question 6.  
**YES** Stop here. You do not qualify for this credit.

## 6. Was the property you rented exempt<sup>2</sup> from property tax in 2001?

- NO** Go to the next question.  
**YES** Stop here. You do not qualify for this credit.

## 7. Did you or your spouse claim the homeowner's property tax exemption<sup>3</sup> anytime during 2001?

- NO** Skip question 8 and answer question 9.  
**YES** Go to question 8.

## 8. Did you and your spouse maintain separate residences for the entire year in 2001?

- YES** The spouse that answered "Yes" to question 7 may not claim this credit. If the other spouse alone could have answered "No" to question 7, that person qualifies for the credit. Enter \$60 on line 9 below and on Form 540A, line 19.  
**NO** Stop here. You do not qualify for this credit.

## 9. If you are:

- Single, or married filing separate<sup>4</sup> enter \$60 below and on Form 540A, line 19.
- Married filing joint, head of household, or qualifying widow(er), enter \$120 below and on Form 540A, line 19.

\$ \_\_\_\_

Continued on the next page.



- 1 Military personnel. If you are not a legal resident of California, you do not qualify for this credit. Your spouse may claim this credit if he or she was a resident, did not live in military housing during 2001, and is otherwise qualified.
- 2 Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.
- 3 Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.
- 4 Married filing separate returns. If you and your spouse file separate returns, lived in the same rental property and both qualify for this credit, one spouse may claim the full amount of this credit (\$120), or each spouse may claim half of the amount (\$60 each).

# Instructions for Form 540A — California Resident Income Tax Return

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 1998, and the California Revenue and Taxation Code (R&TC).

## Before You Begin

You must complete your federal income tax return (Form 1040 or Form 1040A) before you begin your Form 540A. You will use the information you entered on your federal income tax return to complete your Form 540A. See "Order Forms and Publications" on page 63 for information on how to get the forms and publications referred to in these instructions.

e-file! No math, fast refund, accurate return and more! See the insert in the middle of this booklet for details.



You may qualify for the federal earned income credit. See page 6 for more information. There is no comparable state credit.

## Step 1 — Name and Address

If there is a label on the front of your booklet, attach the label to your completed return. Make sure that the information on your label is correct. Cross out any errors and print the correct information.

If there is no label on the front of your booklet, print your name and address in the space provided at the top of Form 540A. See page 11, Helpful Hints, "Filing in your return."

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

## Step 1a — Social Security Number(s)

Enter your social security number(s) in the spaces provided. To protect your privacy, your social security number(s) are not printed on your label. If you file a joint return, show the social security numbers in the same order that you show both names.

**Note:** If you do not have a social security number because you are a nonresident or resident alien for federal tax purposes, and the IRS issued you an Individual Taxpayer Identification Number (ITIN), enter the ITIN in the spaces provided for the social security number.

## Step 2 — Filing Status

Fill in only one of the circles for line 1 through line 5. Be sure to enter the required additional information if you filled in the circle for line 3 or line 5.

Your filing status for California must be the same as the filing status you used on your federal income tax return. If you did not file a federal return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.

**Exception:** Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the United States armed forces or any auxiliary military branch during 2001; or
- A nonresident for the entire year and had no income from California sources during 2001.

However, if you file a joint return and if either spouse was a nonresident in 2001, you must file Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.



### Line 1 – Single

You may fill in the circle on line 1 if **any** of the following was true on December 31, 2001:

- You were never married;
- You were legally separated under a decree of divorce or of separate maintenance; or
- You were widowed before January 1, 2001, and did not remarry in 2001.

### Line 2 – Married Filing Joint Return

You may fill in the circle on line 2 if **any** of the following is true:



- You were married as of December 31, 2001, even if you did not live with your spouse at the end of 2001;
- Your spouse died in 2001 and you did not remarry in 2001; or
- Your spouse died in 2002 before you filed a 2001 return.

**Line 3 – Married Filing Separate Return**

If you filled in the circle on line 3, be sure to enter your spouse's name on line 3 and social security number in Step 1a.

**Note:** You cannot claim a personal exemption credit for your spouse even if your spouse had no income, is not filing a return, and is not claimed as a dependent on another person's return.

**Note:** You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the entire last six months of 2001. See page 39 for more information.

**Line 4 – Head of Household**

This filing status is for unmarried individuals who provide a home for certain other persons. Before you select this filing status, see the requirements and self-test for head of household beginning on page 39.

**Note:** It is no longer necessary to write the name of the qualifying individual on the return.

You may qualify for the federal earned income credit. See page 6 for more information. There is no comparable state credit.

**e-file and you can close this book now!** The software you use to e-file will help you find out if you qualify to claim head of household. Most software also provides a questionnaire, 1540e, which will help verify your eligibility to the FTB. Go to: **[www.ftb.ca.gov](http://www.ftb.ca.gov)**

**Line 5 – Qualifying Widow(er) with Dependent Child**

You may fill in the circle on line 5 and use the joint return tax rates for 2001 if **all five** of the following apply:

1. Your spouse died in 1999 or 2000 and you did not remarry in 2001; and
2. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent; and
3. This child lived in your home for all of 2001. Temporary absences, such as for vacation or school, count as time lived in the home; and
4. You paid over half the cost of keeping up your home for this child; and
5. You could have filed a joint return with your spouse the year he or she died, even if you actually did not do so.

**Note:** If your spouse died in 2001, see the instructions for line 2.

## Step 3 — Exemptions

**Line 6 – Can be Claimed as Dependent**

Fill in the circle on line 6 if your parent (or someone else) can claim you as a dependent on his or her tax return, even if he or she chooses not to.

**Line 7 – Personal Exemptions**

Did you fill in the circle on line 6?

**No** Follow the instructions on Form 540A, line 7.

**Yes** Ignore the instructions on Form 540A, line 7. Instead, enter in the box on line 7 the amount shown below for your filing status:

- Single or married filing separate, enter -0-;
- Head of household, enter -0-;
- Married filing joint and both you and your spouse can be claimed as dependents, enter -0-; or
- Married filing joint and only one spouse can be claimed as a dependent, enter 1.

**Line 8 – Blind Exemptions**

The first year you claim this exemption credit, you must attach a doctor's statement to the back of Form 540A indicating you or your spouse are visually impaired. Visually impaired means you cannot see better than 20/200 while wearing glasses or contact lenses, or that your field of vision is not more than 20 degrees.

**Note:** An individual who is someone else's dependent may not claim this credit.

**Line 9 – Senior Exemptions**

If you were 65 years of age or older by December 31, 2001\*, you should claim an additional exemption credit on line 9. If you are married, each spouse 65 years of age or older should claim an additional credit.

\*If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.

**Note:** An individual who is someone else's dependent may not claim this credit.

**Contribute your senior exemption credit(s) to the California Special Seniors Fund.** You may make a contribution of your senior exemption credit for a combined credit amount of \$158 (if married filing joint), or \$79 per individual. See the instructions for Step 7 on page 24 for a description of the fund and to make a contribution.

**Line 10 – Total Personal, Blind, and Senior Exemptions**

Add the dollar amounts on line 7 through line 9. Enter the result on line 10.

**Line 11 – Dependent Exemptions**

To claim an exemption credit for each of your dependents, write each dependent's name and relationship to you in the space provided. If additional space is needed, attach a schedule. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 11. Multiply the number you entered by the pre-printed dollar amount and enter the result.

---

## Step 4 — Taxable Income and California Income Adjustments

Refer to your completed federal income tax return to complete Step 4.

**Line 12a – State Wages**

Enter the total amount of your state wages from all states from each of your Form(s) W-2. This amount should be on Form W-2, box 16.

**Line 13 – California Income Adjustments**

California does not tax certain types of income that are taxable on your federal return. In addition, there may be differences between the taxable amounts of federal and California IRA distributions, pensions, and annuities.

**Line 13a – State Income Tax Refund**

Enter the amount of any state income tax refund shown on your federal Form 1040, line 10. If you filed Form 1040A or Form 1040EZ, enter -0-.

**Line 13b – Unemployment Compensation**

Enter the amount of any unemployment compensation shown on your federal Form 1040A, line 13 or Form 1040, line 19.

**Note:** Do not include qualified state tuition program earnings.

**Line 13c – Social Security Benefits (and tier 1 or tier 2 railroad retirement benefits)**

Enter the total of any of these amounts shown on your federal return:

- Social security benefits and equivalent tier 1 railroad retirement benefits reported on federal Form 1040A, line 14b or Form 1040, line 20b;

**Note:** Do not include any other pension amounts on this line.

If you filed Form 1040EZ, enter -0-.

### Line 13d – California Nontaxable Interest or Dividend Income

California does not tax interest earned from:

- United States savings bonds;
- United States Treasury bills, notes, and bonds;
- Bonds or obligations of United States territories, and government agency obligations specifically exempted by federal law; and
- California in conjunction with the refund of the smog impact fee, if you were not able to deduct the smog impact fee when it was paid.

Enter only the amount of interest that you received from these sources and that you included in the amount reported on your federal Form 1040A, line 8a or Form 1040, line 8a.

**Interest from municipal or state bonds from a state other than California:** This interest is taxed by California. You may not use Form 540A. Use Form 540 or e-file.

**Interest from Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporation (FHLMC) securities:** This interest is taxed by California. Do not enter it on line 13d.

**Exempt-interest dividends from mutual funds:** Certain mutual funds are qualified to pay “exempt-interest dividends” if at least 50% of their assets consist of tax-exempt government obligations. The portion of the dividends that is tax-exempt will be shown on your annual statement from the mutual fund. If the amount of California tax-exempt interest is more than the amount of federal tax-exempt interest, enter the difference on line 13d. If the amount of California tax-exempt interest is less than the amount of federal tax-exempt interest, you may not use Form 540A. Use Form 540 or e-file.

### Line 13e – California Individual Retirement Account (IRA) Distributions

**Note:** You cannot use Form 540A if you have Roth IRA conversions or distributions. Use Form 540 or e-file.

The method of taxing IRA distributions is generally the same for California and federal purposes. However, there may be significant differences in the taxable amount depending on when you made your contributions. Before 1987, the maximum IRA contribution you were allowed to deduct from California income was less than the maximum amount you were allowed to deduct from federal income. For this reason, the amount of your IRA distribution taxed by California may be different than the amount taxed under federal law.

Report the difference between your California and your federal taxable IRA distributions on line 13e. Be sure to attach Form 1099-R to your Form 540A. Get FTB Pub. 1005, Pension and Annuity Guidelines, for more information. See “Order Forms and Publications” on page 63.

### Line 13f – California Pensions and Annuities

Generally you will not make any adjustments on this line. However, if you received a tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the adjustment described below.

If you received a federal Form RRB 1099 – R for Railroad Retirement benefits and included all or part of these benefits in your federal adjusted gross income on line 12b, enter the taxable benefit amount on line 13f.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and if you elected to use the three-year recovery rule for California, you must make an adjustment because your federal taxable amount is less than your California taxable amount. Figure the difference between the gross distribution shown on your Form 1099-R, box 1 and the taxable amount shown in box 2a. Enter the difference in parentheses on line 13f. For example: “(12,325).”

If you received a lump-sum distribution from a profit sharing or retirement plan, you may pay less tax on the distribution if you choose the 10-year averaging method. However, you must file Form 540 to use this method. Get the instructions for Form 540 and Schedule G-1, Tax on Lump-Sum Distributions (not in this booklet), for more information. See "Order Form and Publications" on page 63.

### Line 13g – Total California Adjustments

Combine line 13a through line 13f. If the result is less than zero, enter the amount in parentheses on line 13g. In this case only, treat the amount on line 13g as a positive number and add it to the amount on line 12b.

### Line 14 – California Adjusted Gross Income

Subtract line 13g from line 12b. Enter the result on line 14. If the result is less than zero, enter the amount in parentheses. For example: "(12,325)."

### Line 15 – CA Standard Deduction or CA Itemized Deductions

You must decide whether to take the standard deduction or to itemize your actual charitable contributions, medical expenses, interest paid, taxes, etc. Your California income tax will be less if you take the **larger** of:

- Your California itemized deductions; or
- Your California standard deduction.

If you are married and file a separate return, both you and your spouse must either itemize your deductions or take the standard deduction.

**Itemized deductions.** Figure your California itemized deductions by completing the California Itemized Deductions Worksheet on page 20. Enter the result on Form 540A, line 15.

**Note:** If you did not itemize deductions on your federal income tax return but will itemize deductions for your California Form 540A, first complete a federal Schedule A, Itemized Deductions. Then complete the California Itemized Deductions Worksheet on page 20. **Do not** attach federal Schedule A to this return.

**Standard deduction.** Find your standard deduction on the California Standard Deduction Chart for Most People on this page unless you filled in the circle on Form 540A, line 6. In that case, use the California Standard Deduction Worksheet for Dependents on page 20.

#### California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse, if married) as a dependent on his or her tax return.

Your Filing Status	Enter On Line 15
1 – Single . . . . .	\$2,960
2 – Married filing joint return . . . . .	\$5,920
3 – Married filing separate return . . . . .	\$2,960
4 – Head of household . . . . .	\$5,920
5 – Qualifying widow(er) . . . . .	\$5,920

**Note:** The California standard deduction amounts are less than the federal standard deduction amounts.

**California Standard Deduction Worksheet for Dependents**

Use this worksheet only if your parent, or someone else, can claim you (or your spouse if married) as a dependent on his or her California tax return.

1. Enter your total wages, salaries, and tips from all your Form(s) W-2, box 1. (You may also refer to federal Form 1040A, line 7 or Form 1040, line 7) ..... 1 \_\_\_\_\_
2. .... 2 \$250.00
3. Add line 1 and line 2. Enter total here ..... 3 \_\_\_\_\_
4. Minimum standard deduction ..... 4 \$750.00
5. Enter the **larger** of line 3 or line 4 here ..... 5 \_\_\_\_\_
6. Enter the amount shown below for your filing status:
  - Single or married filing separate, enter \$2,960
  - Married filing joint, head of household, ..... } 6 \_\_\_\_\_  
or qualifying widow(er) enter \$5,920
7. **Standard deduction.** Enter the **smaller** of line 5 or line 6 here and on Form 540A, line 15 ..... 7 \_\_\_\_\_

**California Itemized Deductions Worksheet**

1. Federal itemized deductions: Add the amounts on federal Schedule A (Form 1040), line 4, 9, 14, 18, 19, 26, and 27 ..... 1 \_\_\_\_\_
2. Add these amounts from federal Schedule A and enter on line 2:
  - Line 5, state and local income tax: ..... \_\_\_\_\_
  - State Disability Insurance (SDI): ..... \_\_\_\_\_
  - Line 8, foreign income taxes: ..... 2 \_\_\_\_\_
3. Subtract line 2 from line 1. This amount is your total California **itemized deductions** ..... 3 \_\_\_\_\_
4. Is the amount on Form 540A, line 12b more than the amount shown below for your filing status? ..... 4 \_\_\_\_\_
  - Single or married filing separate ..... \$130,831
  - Married filing joint or qualifying widow(er) .... \$261,664
  - Head of household ..... \$196,248

**Yes** Continue to line 5 on the next page.

**No** Enter on Form 540A, line 15, the larger of:

- The amount on line 3; or,
- Your standard deduction\* shown below:
  - Single or married filing separate ..... \$2,960
  - Married filing joint, head of household,  
or qualifying widow(er) ..... \$5,920

**Do not complete the rest of this worksheet.**

\*If your parent, or someone else, can claim you as a dependent, use the standard deduction amount from line 7 of the "California Standard Deduction Worksheet for Dependents" instead of the standard deduction amount shown above.

**California Itemized Deductions Worksheet (continued from the previous page)**

5.	Using California amounts, add the amounts on federal Schedule A, line 4, line 13, line 19, and any gambling losses included on line 27 .....	5	_____
6.	Subtract line 5 from line 3 .....	6	_____
	<b>Note:</b> If -0-, skip lines 7 through 12, enter the amount from line 3 on line 13 and continue to line 14.		
7.	Multiply line 6 by 80% (.80) .....	7	_____
8.	Amount from Form 540A, line 12b .....	8	_____
9.	Enter the amount shown below for your filing status .....	9	_____
	Single or married filing separate .....	\$130,831	
	Married filing joint or qualifying widow(er) ....	\$261,664	
	Head of household .....	\$196,248	
10.	Subtract line 9 from line 8 .....	10	_____
	<b>Note:</b> If -0- or less, skip line 11 and line 12, enter the amount from line 3 on line 13 and continue to line 14.		
11.	Multiply line 10 by 6% (.06) .....	11	_____
12.	Compare line 7 and line 11. Enter the smaller amount here	12	_____
13.	Total itemized deductions. Subtract line 12 from line 3 ...	13	_____
14.	Enter on Form 540A, line 15, the larger of: .....	14	_____
	The amount on line 13 or, Your standard deduction* shown below:		
	Single or married filing separate .....	\$2,960	
	Married filing joint, head of household, or qualifying widow(er) .....	\$5,920	
	*If your parent, or someone else, can claim you as a dependent, use the standard deduction amount from line 7 of the "California Standard Deduction Worksheet for Dependents" instead of the standard deduction amount shown above.		

## Step 5 — Tax and Credits

First figure your tax. Be sure to use the correct filing status and taxable income amount. Then make sure you qualify to claim your credits.

**Line 17 – Tax**

If your taxable income on line 16 is:

- \$100,000 or less, use the tax table beginning on page 50. Be sure to use the column for your filing status.
- Over \$100,000, use the tax rate schedules on page 60.

**Line 18 – Exemption Credits**

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 12b is above the amounts described below, your credits will be limited.

**If your filing status is****Is Form 540A, line 12b more than:**

Single or married filing separate	\$130,831
Married filing joint or qualifying widow(er)	\$261,664
Head of household	\$196,248

**Yes** Complete the AGI Limitation Worksheet on the next page.

**No** Follow the instructions on Form 540A, line 18.

**AGI Limitation Worksheet**

a	Enter the amount from Form 540A, line 12b .....	a	_____
b	Enter the amount for your filing status on line b .....	b	_____
	Single or married filing separate .....		\$130,831
	Married filing joint or qualifying widow(er) .....		\$261,664
	Head of household .....		\$196,248
c	Subtract line b from line a .....	c	_____
d	Divide line c by \$2,500 (\$1,250 if married filing separate). <b>Note:</b> If the result is not a whole number, round it to the next higher whole number .....	d	_____
e	Multiply line d by \$6 .....	e	_____
f	Add the numbers from the <b>boxes</b> on Form 540A line 7, line 8 and line 9 (not the dollar amounts) .....	f	_____
g	Multiply line e by line f .....	g	_____
h	Enter the dollar amount (that you filled in) from Form 540A, line 10 .....	h	_____
i	Subtract line g from line h. If zero or less, enter -0- .....	i	_____
j	Enter the number from the box on Form 540A, line 11 (not the dollar amount) .....	j	_____
k	Multiply line e by line j .....	k	_____
l	Enter the dollar amount (that you filled in) from Form 540A, line 11 .....	l	_____
m	Subtract line k from line l. If zero or less, enter -0- .....	m	_____
n	Add line i and line m. Enter the result here and on Form 540A, line 18. If zero or less, enter -0- .....	n	_____

**Line 19 – Nonrefundable Renter’s Credit**

Did you pay rent for at least 6 months in 2001 on your principal residence located in California?

**Yes** You may qualify to claim this credit which may reduce your tax. Complete the qualification record on page 13.

**No** Go to line 20.

**Step 6 — Overpaid Tax or Tax Due**

To avoid a delay in the processing of your return, be sure you enter the correct amounts on line 25 through line 36.

**Line 25 – California Income Tax Withheld**

Enter on line 25 the total amount shown as California income tax withheld on your Form(s) W-2 in box 17; Form(s) W-2G in box 14; or Form(s) 1099-R in box 10.

**Caution:** Do not include city or county tax withheld or tax withheld by other states.

If you received a Form 1099 showing California income tax withheld (“backup withholding”) on dividends and interest income, include the amount withheld in the total on line 25 and attach a copy of the Form 1099 to your return.

If you do not have a Form W-2, see the instructions for “Sign Your Return” on page 27.

**Line 26 – 2001 California Estimated Tax and Payment with form FTB 3519**

Enter the total of any:

- California estimated tax payments you made using 2001 Form 540-ES;
- Overpayment from your 2000 California income tax return applied to your 2001 estimated tax; and
- Payment you sent with form FTB 3519, Payment Voucher for Automatic Extension for Individuals.



If you and your spouse paid joint estimated tax but are now filing separate returns, either of you may claim of the amount paid, or you may each claim a part of it. Attach a statement, signed by you and your spouse, explaining how you want your payments divided. Be sure to show both social security numbers on your separate returns. If you or your spouse made separate tax payments, but you are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of Form 540A explaining that payments have been made under both social security numbers.

**Line 27 – Excess California SDI (or VPD) Withheld**

If California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) was withheld from your wages by a single employer, at a rate of more than .9% of your gross wages, you may not claim excess SDI (or VPD) on your Form 540A. Contact the employer for a refund.

You may be entitled to claim a credit for excess SDI (or VPD) only if you meet all of the following conditions:

- You had **two or more** employers during 2001;
- You received more than \$46,327 in wages; and
- The amounts of SDI (or VPD) withheld appear on your Forms W-2. Be sure to attach your Forms W-2 to your Form 540A.

**Excess SDI (or VPD) Worksheet**

Follow the instructions below to figure the amount to enter on Form 540A, line 27. If you are married and file a joint return, you must figure the amount of excess SDI (or VPD) separately for each spouse.

	<u>You</u>	<u>Your Spouse</u>
1. Add amounts of SDI (or VPD) withheld shown on your Forms W-2. Enter the total here . . . . . 1		
2. 2001 SDI (or VPD) limit . . . . . 2	\$416.94	\$416.94
3. Excess SDI (or VPD) withheld. Subtract line 2 from line 1. Enter the result here and on Form 540A, line 27 . . . 3		

**Note:** If zero or less, enter -0- on line 27.

**Line 28**

**through**

**Line 31 – Child and Dependent Care Expenses Credit**

You may be able to claim this credit if you paid someone to care for your child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse if physically or mentally incapable of caring for him or herself. To claim this credit, your adjusted gross income must be less than or equal to \$100,000; attach form FTB 3506, Child and Dependent Expenses Credit. See "Order Forms and Publications" on page 63.

**Line 28 –** Enter the qualifying person's social security number. Do not enter more than one qualifying person's social security number on line 28 or line 29 from form FTB 3506, Part III. If you have more than two qualifying person's, see instructions for form FTB 3506, Part III, line 2.

**Line 30 –** Enter the credit allowed from form FTB 3506, Part III, line 8 (do not round this amount).

**Line 31 –** Enter the credit allowed from form FTB 3506, Part III, line 12 (do not round this amount).

**Note:** If you received a refund for 2000, you may receive a Form 1099-G (Certain Government and Qualified State Tuition Program Payments). The refund amount reported on your Form 1099-G will be different from the amount shown on your tax return if you claimed the Child and Dependent Care Expenses Credit. This is because the credit is not a refund from withholdings or estimated tax payments.

**Line 33 – Overpaid Tax**

If the amount on line 32 is more than the amount on line 24, your payments and credits are more than your tax. Subtract the amount on line 24 from the amount on line 32. Enter the result on line 33. This is the amount of your overpaid tax. If the amount on line 32 is less than the amount on line 24, go to line 36.

**Line 34 – Amount You Want Applied to Your 2002 Estimated Tax**

If you pay estimated tax, you may apply all or part of the amount on line 33 to your 2002 estimated tax. Enter on line 34 the amount of line 33 you want applied to your 2002 estimated tax.

**Line 35 – Overpaid Tax Available This Year**

If you entered an amount on line 34, subtract that amount from line 33. Enter the result on line 35. You may choose to have this entire amount refunded to you or you may make contributions to the California Seniors Special Fund or make voluntary contributions from this amount. If you choose to make contributions, skip line 36 and go to Step 7.

**Line 36 – Tax Due**

If the amount on line 32 is less than the amount on line 24, your tax is more than your payments and credits. Subtract the amount on line 32 from the amount on line 24. Enter the result on line 36. This is the amount of your tax due.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if the:

- Tax due on line 36 is \$200 (\$100 if married filing separate) or more; and
- California income tax withheld on line 25 is less than 80% of the amount of your total tax on line 24.

If you owe a penalty, the Franchise Tax Board will figure the penalty and send you a bill.

## Step 7 — Voluntary Contribution Fund Descriptions

You may make contributions to the funds listed on Form 540A, Side 2, Step 7. See below for descriptions of the funds.

**◀ 51 ▶ – Contribution to California Seniors Special Fund**

If you and/or your spouse are 65 years of age\* or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to \$158 or \$79 per spouse. Contributions will be distributed to the Area Agency of Aging Council of California (TACC) to provide advice on and sponsorship of Senior Citizen issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

\*If your 65th birthday is on January 1, 2002, you are considered to be age 65 on December 31, 2001.

**◀ 52 ▶ – Alzheimer's Disease/Related Disorders Fund**

Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.

**◀ 53 ▶ – California Fund for Senior Citizens**

California Fund for Senior Citizens. Contributions will provide support for the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide senior related legislative proposals in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organization throughout California.

**◀ 54 ▶ – Rare and Endangered Species Preservation Program**

Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

**◀ 55 ▶ – State Children’s Trust Fund for the Prevention of Child Abuse**

Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.

**◀ 56 ▶ – California Breast Cancer Research Fund**

Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up to date on research progress. For more about the research your contributions support, please see our Website: [www.ucop.edu/srphone/bcrp/](http://www.ucop.edu/srphone/bcrp/). Your contribution can help make breast cancer a disease of the past.

**◀ 57 ▶ – California Firefighters’ Memorial Fund**

Contributions will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be remembered.

**◀ 58 ▶ – Emergency Food Assistance Program Fund**

Contributions will be used to help local food banks feed California’s hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

**◀ 59 ▶ – California Peace Officer Memorial Foundation Fund**

Contributions will permit the Foundation to preserve the memory of our fallen comrades by maintaining a Memorial on State Capitol grounds, and updating it annually to memorialize officers killed in the line of duty each year. Beginning with California statehood, peace officers have laid their lives on the line to protect law-abiding citizens. Since then over 1,300 courageous peace officers have fallen in the line of duty. The California Peace Officer Memorial Foundation is a non-profit charitable organization committed to honoring those heroes by assisting their survivors by offering moral support, counseling, and financial support, including academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California we thank you for your participation.

**◀ 60 ▶ – Lupus Foundation of America, California Chapters Fund.**

Contributions entered on line 69 will provide financial assistance to the California-based operating chapters of the Lupus Foundation of America. Funding will go for public education and research grants to find ways of combating and hopefully finding a cure for Lupus. Lupus itself is a chronic, autoimmune disease that causes the immune system to become hyperactive. The immune system loses its ability to distinguish between foreign substances and its own cells and tissues. The immune system directs antibodies against a lupus sufferer’s own body. This causes debilitating pain, organ failure, extreme exhaustion, skin rashes, fevers, hair loss, and even death. Of the approximately 200,000 Californians who suffer from the disease, 90% of them are women.

**Line 37 – Total Contributions**

Add all contributions you entered and enter the result on Form 540A, Side 2, Step 7, line 37.

---

## Step 8 — Refund or Amount You Owe and Direct Deposit (Refund Only)

**Line 38 – Refund Or No Amount Due**

If you did not enter an amount on line 37, enter the amount from line 35 on line 38. This is the amount that will be refunded to you. If the amount is less than \$1, attach a written request to your Form 540A to receive the refund.

If you entered an amount on line 37, subtract that amount from the amount on line 35. If the result is zero or more, enter the result on line 38.

**Direct Deposit of Refund** – Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540A, Side 2, Step 8. Please be sure to fill in all three boxes. **Do not** attach a voided check or a deposit slip.

If an amount was entered on line 37, and when subtracted from the amount on line 35 the result is less than zero, your contributions are more than your overpaid tax available on line 35. In this case, do not enter an amount on line 38. Instead, subtract the amount on line 35 from the amount on line 37. Enter the result on line 39 and see the instructions for line 39.

#### **Line 39 – Amount You Owe**

If you did not enter an amount on line 37, enter the amount from line 36 on line 39. This is the amount you owe with your Form 540A.

If you entered an amount on line 37, add that amount to the amount on line 36. Enter the result on line 39. This is the amount you owe with your Form 540A.

To avoid a late filing penalty, file your Form 540A by the due date even if you cannot pay the amount you owe.

Do not combine your 2001 tax payment and any 2002 estimated tax payment in the same check. You must prepare two separate checks and mail each in a separate envelope.

**Paying by Check or Money Order** – Make your check or money order payable to the "Franchise Tax Board" for the full amount you owe. Do not send cash. Be sure to write your social security number and "2001 Form 540A" on your check or money order. Attach your check or money order to your return. See page 11, Helpful Hints, "Assembling your return." A penalty may be imposed if your check is returned by your bank for insufficient funds.

**Paying by Credit Card** – For information about using your Discover/NOVUS, MasterCard, or American Express card, see the insert in the middle of this booklet.

If you cannot pay the full amount shown on line 39 with your return, you may request approval to make monthly payments. See page 28, Question 4.

#### **Line 40 – Underpayment of Estimated Tax**

You may owe a penalty if:

- Line 36 is \$200 (\$100 if married filing separate) or more and more than 20% of the tax shown on line 24; or
- You underpaid your 2001 estimated tax liability for any payment period. The Franchise Tax Board can figure the penalty for you when you file your return and send you a bill. Or, you can get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, to see if you owe a penalty and to figure the amount. If you complete form FTB 5805, enter the amount of the penalty on line 40 and fill in the circle on line 40. You must complete and attach form FTB 5805 if you claim a waiver of the penalty or use the annualized income installment method.

**Note:** Do not reduce the amount on line 33 or increase the amount on line 36 by any penalty or interest amounts.

See the instructions for Form 540-ES, Estimated Tax for Individuals, on page 37 for information on estimated tax payments and how to avoid the underpayment penalty.

#### **Line 41 – 2002 Tax Forms**

If your Form 540A is prepared by someone else or if you do not need tax forms mailed to you next year, fill in the circle on line 41.

## Step 9 — Sign Your Return

You must sign your return in the space provided on Side 2. If you file a joint return, your spouse must sign it also.

**Joint Return.** If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. See "Innocent Spouse Relief," on page 49.

**Paid Preparer's Information.** If you pay a person to prepare your California income tax return, that person must sign and complete the area at the bottom of Side 2, including an identification number (social security number, FEIN, or PTIN). A paid preparer must give you two copies of your return; one copy to file with the Franchise Tax Board and one to keep for your records.

**Check Your Social Security Number(s).** Make sure that you have written your social security number(s) in the spaces provided at the top of Form 540A in Step 1a.

**Form(s) W-2, W-2G, and 1099:** Make sure to staple all the Form(s) W-2 and W-2G you received to the front of your return where it says "Attach copy of your Form(s) W-2 and W-2G." Also, attach any Form(s) 1099 showing California income tax withheld such as "backup withholding" on dividends and interest income. If you do not receive your Form(s) W-2, W-2G or 1099(s), by January 31, 2002, contact your employer. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See "Order Forms and Publications" on page 63.

If you forget to send your Form(s) W-2 with your income tax return, do not send it separately. Wait until the Franchise Tax Board requests it from you.

**Important:** Do not attach a copy of your federal income tax return to Form 540A.

**Mailing Your Return** — Mail your return using the envelope provided in this booklet.

If your return shows a refund or no amount due, be sure to attach the **green label** to the front of the envelope. The address is:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0000

If your return has an amount due, be sure to attach the **white label** to the front of the envelope. The address is:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

# Frequently Asked Questions

---

## 1. What if I can't file by April 15, 2002, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2002, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment Voucher for Automatic Extension for Individuals on page 33. Mail it to the FTB with your payment by April 15, 2002. Then, when you receive all your Form(s) W-2, complete and mail your return by October 15, 2002.

## 2. I did not get my Form W-2. What should I do?



204

If you do not receive all your Forms W-2 by January 31, 2002, contact your employer. Only your employer can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code **204** when instructed.

## 3. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 2 through April 15, 2002 a list of locations is available on our Website at: **www.ftb.ca.gov** or you may call the FTB at (800) 852-5711 to find a location near you.

## 4. What do I do if I can't pay what I owe with my 2001 return?



207

Pay as much as you can when you file your return. If you cannot pay your tax in full with your return, you can request approval to make monthly payments. However, you will be charged interest and may be charged an underpayment penalty on the tax not paid by April 15, 2002, even if your request to pay in installments is approved. To make monthly payments, fill out form FTB 3567, Installment Agreement Request, and mail it to the address on the form. Do not mail it with your return.

The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

Go to our Website at: **www.ftb.ca.gov**, or to order this form by phone, call (800) 338-0505, select personal income tax, then select forms request, and enter code **949**.

**Note:** You can also pay by credit card. See the insert in the middle of the book.

## 5. How long will it take to get my refund?



112

If you file electronically, you will get the fastest possible refund. Your refund check will be in the mail within 7 to 10 calendar days (or if you request direct deposit, the refund will post to your bank account within 5 to 7 banking days) from the time the FTB receives your electronic return. For more information about electronic filing, go to our Website at: **www.ftb.ca.gov** or call (800) 338-0505, select personal income tax, then select general information, and enter code **112** when instructed.

If you do not electronically file your return, you should receive your refund check, or if you request direct deposit the refund should post to your account, within 6 to 8 weeks after you file your return.

## 6. I expected my refund by now, how can I check on the status?

You can check on the status of your refund over the Internet. Go to our Website at: **www.ftb.ca.gov**

You can also call our automated phone service. See page 63 for more information.

## 7. I discovered an error on my tax return, what shall I do?

If you discover that you made an error on your California income tax return after you filed it, use Form 540X, Amended Individual Income Tax Return, to correct your return. See "Order Forms and Publication" on page 63.

## 8. The Internal Revenue Service (IRS) made changes to my federal return, what should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION  
FRANCHISE TAX BOARD  
PO BOX 1998  
RANCHO CORDOVA CA 95741-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information.

**Note:** You do not have to file Form 540X if the changes do not affect your California tax liability.

## 9. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website (**www.ftb.ca.gov**) as a fillable form or you may call (800) 852-5711 and select option 5 to report a change of address.

After filing your return, you should report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California return.



# California Resident Income Tax Return 2001

FORM  
540A

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name		Initial	Last name	
If joint return, spouse's first name		Initial	Last name	
Present home address — number and street, PO Box, or rural route				
City, town, or post office				
Apt. no.		PMB no.		
State		ZIP Code		

P  
AC  
A  
R  
RP

## Step 1a SSN

Your social security number									Spouse's social security number								

**IMPORTANT:**  
Your social security number  
is required.

## Step 2

### Filing Status

Fill in only one.

- 1 ☐ Single  
2 ☐ Married filing joint return (even if only one spouse had income)  
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_  
4 ☐ Head of household (with qualifying person). STOP. See page 16.  
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died \_\_\_\_\_.

## Step 3

### Exemptions

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐
- For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 16 ..... 7 ☐ X \$79 = \$ \_\_\_\_\_
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 ☐ X \$79 = \$ \_\_\_\_\_
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 ☐ X \$79 = \$ \_\_\_\_\_
- 10 Add line 7 through line 9. These are your total exemptions before dependent exemptions ..... 10 **Total** \$ \_\_\_\_\_
- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
\_\_\_\_\_  
\_\_\_\_\_  
Total dependent exemptions ..... ● 11 ☐ X \$247 = \$ \_\_\_\_\_

## Step 4

### Taxable Income and California Income Adjustments

Attach check or  
money order here.**Standard  
Deduction**Single or  
Married  
filing  
separate,  
\$2,960.Married filing  
joint,  
Head of  
household, or  
Qualifying  
widow(er),  
\$5,920.

- 12 a State wages from your Form(s) W-2, box 16 ..... ● 12a ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐
- 12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 19; or Form 1040, line 33 ..... 12b ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐
- 13 **California Income Adjustments.** See page 17 for line 13a through line 13f.
- |  |       |   |
|--|-------|---|
| a State income tax refund  | 13a   |   |
| b Unemployment compensation  | 13b   |   |
| c Social security or railroad retirement                             | 13c   |   |
| d California nontaxable interest or dividend income                  | 13d   |   |
| e California IRA distributions                                       | 13e   |   |
| f California pensions and annuities                                  | 13f   |   |
| g Total California income adjustments. Add line 13a through line 13f | ● 13g | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
- 14 Subtract line 13g from line 12b. This is your California adjusted gross income.  
See page 19 ..... ● 14 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐
- 15 Enter the larger of your California **Itemized deductions** or **Standard deduction**  
(see page 19). If line 6 is filled in, see page 19 ..... ● 15 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐
- 16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- ..... 16 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

## Step 5

### Tax and Credits

Attach copy of your  
Form(s) W-2, and  
W-2G.  
Also, attach any  
Form(s) 1099  
showing California  
tax withheld.

- 17 Tax. Fill in the circle if from: ☐ Tax Table ☐ Tax Rate Schedule ..... 17 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐
- 18 Exemption credits. If line 12b is more than \$130,831  
page 21. Otherwise, add line 10 and line 11 ..... 18 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐
- 19 Nonrefundable renter's credit. See page 22 ..... ● 19 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐
- 20 Total credits. Add line 18 and line 19 ..... 20 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐
- 23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- ..... ● 23 ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐



**Step 6****Overpaid  
Tax or  
Tax Due**

24 Enter the amount from Side 1, line 23 ..... 24

25 California income tax withheld. See page 22 ..... ■ 25

26 2001 California estimated tax and payment with  
form FTB 3519 and amount applied from 2000 return ..... ■ 26

27 Excess SDI. See page 23 ..... ■ 27

**Child and Dependent Care Expenses Credit.** See page 23.  
Attach form FTB 3506.

● 28

● 29

■ 30

■ 31

32 Total payments and credits. Add line 25, line 26, line 27, and line 31 ..... 32

33 Overpaid tax. If line 32 is more than line 24, subtract line 24 from line 32 ..... 33

34 Enter the amount of line 33 you want applied to your 2002 estimated tax ..... ■ 34

35 Overpaid tax available this year. Subtract line 34 from line 33 ..... ■ 35

36 Tax due. If line 32 is less than line 24, subtract line 32 from line 24 ..... 36

**Step 7****Contributions**

CA Seniors Special Fund.

See page 24 ..... ● 51 00

Alzheimer's Disease/Related

Disorders Fund ..... ● 52 00

CA Fund for Senior Citizens ..... ● 53 00

Rare and Endangered Species

Preservation Program ..... ● 54 00

State Children's Trust Fund for the

Prevention of Child Abuse ..... ● 55 00

CA Breast Cancer Research Fund .. ● 56 00

CA Firefighters' Memorial Fund ... ● 57 00

Emergency Food Assistance

Program Fund ..... ● 58 00

CA Peace Officer Memorial

Foundation Fund ..... ● 59 00

Lupus Foundation of America,

California Chapters Fund ..... ● 60 00

37 Total contributions. Add all contributions shown above, enter the total here ..... ● 37

**Step 8****Refund or  
Amount  
You Owe**38 **REFUND or NO AMOUNT DUE.** Subtract line 37 from line 35.Enter the result here. See page 25. Mail to: **FRANCHISE TAX BOARD,**  
**PO BOX 942840, SACRAMENTO CA 94240-0000** ..... ■ 3839 **AMOUNT YOU OWE** Add line 36 and line 37. See page 26. Mail to:**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ..... ■ 39

40 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ..... ○ ■ 40

41 If you **do not** need California income tax forms mailed to you next year, fill in this circle .. ● 41 ○**Direct  
Deposit  
(Refund  
Only)**

Do not attach a voided check or a deposit slip.

Fill in the boxes to have your refund directly deposited. Routing number → ●

Account type:

Checking ● ☐ Savings ● ☐

Account

number → ●

**Step 9**

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. 9

Your signature

Spouse's signature (if filing joint, both must sign)

Daytime phone number

( ) +

Date

**Sign Here**It is unlawful to  
forge a spouse's  
signature.

X

X

Paid preparer's signature (*declaration of preparer is based on all information of which preparer has any knowledge*)

Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed)

Firm's address

FEIN

Joint return?  
See page 27.

# California Resident Income Tax Return 2001

FORM

540A

## Step 1

Place  
label here  
or print

Name  
and  
Address

Your first name	Initial	Last name
If joint return, spouse's first name	Initial	Last name
Present home address — number and street, PO Box, or rural route		
City, town, or post office		
Apt. no.	PMB no.	
State	ZIP Code	

P  
AC  
A  
R  
RP

## Step 1a SSN

Your social security number	Spouse's social security number
<input type="text"/>	<input type="text"/>

**IMPORTANT:**  
Your social security number  
is required.

## Step 2

### Filing Status

Fill in only one.

- 1 ☐ Single
- 2 ☐ Married filing joint return (even if only one spouse had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and full name here
- 4 ☐ Head of household (with qualifying person). STOP. See page 16.
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died .

## Step 3

### Exemptions

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ☐ 6 ☐
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 16  7 ☐ X \$79 = \$
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2  8 ☐ X \$79 = \$
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2  9 ☐ X \$79 = \$
- 10 Add line 7 through line 9. These are your total exemptions before dependent exemptions  10 **Total** \$
- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
  
 Total dependent exemptions  11 ☐ X \$247 = \$

## Step 4

### Taxable Income and California Income Adjustments

Attach check or  
money order here.

#### Standard Deduction

Single or  
Married  
filing  
separate,  
\$2,960.

Married filing  
joint,  
Head of  
household, or  
Qualifying  
widow(er),  
\$5,920.

- 12 a State wages from your Form(s) W-2, box 16  12a
- 12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4; Form 1040A, line 19; or Form 1040, line 33  12b
- 13 **California Income Adjustments.** See page 17 for line 13a through line 13f.
  - a State income tax refund  13a
  - b Unemployment compensation  13b
  - c Social security or railroad retirement  13c
  - d California nontaxable interest or dividend income  13d
  - e California IRA distributions  13e
  - f California pensions and annuities  13f
  - g Total California income adjustments. Add line 13a through line 13f  13g
- 14 Subtract line 13g from line 12b. This is your California adjusted gross income. See page 19  14
- 15 Enter the larger of your California **Itemized deductions** or **Standard deduction** (see page 19). If line 6 is filled in, see page 19  15
- 16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0-  16

## Step 5

### Tax and Credits

Attach copy of your  
Form(s) W-2, and  
W-2G.  
Also, attach any  
Form(s) 1099  
showing California  
tax withheld.

- 17 Tax. Fill in the circle if from: ☐ Tax Table ☐ Tax Rate Schedule  17
- 18 Exemption credits. If line 12b is more than \$130,831 page 21. Otherwise, add line 10 and line 11  18
- 19 Nonrefundable renter's credit. See page 22  19
- 20 Total credits. Add line 18 and line 19  20
- 23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0-  23

**Step 6****Overpaid  
Tax or  
Tax Due**

24 Enter the amount from Side 1, line 23 ..... 24

25 California income tax withheld. See page 22 ..... ■ 25

26 2001 California estimated tax and payment with  
form FTB 3519 and amount applied from 2000 return ..... ■ 26

27 Excess SDI. See page 23 ..... ■ 27

**Child and Dependent Care Expenses Credit.** See page 23.  
Attach form FTB 3506.

● 28

● 29

■ 30

■ 31

32 Total payments and credits. Add line 25, line 26, line 27, and line 31 ..... 32

33 Overpaid tax. If line 32 is more than line 24, subtract line 24 from line 32 ..... 33

34 Enter the amount of line 33 you want applied to your 2002 estimated tax ..... ■ 34

35 Overpaid tax available this year. Subtract line 34 from line 33 ..... ■ 35

36 Tax due. If line 32 is less than line 24, subtract line 32 from line 24 ..... 36

**Step 7****Contributions**

CA Seniors Special Fund.

See page 24 ..... ● 51 00

Alzheimer's Disease/Related

Disorders Fund ..... ● 52 00

CA Fund for Senior Citizens ..... ● 53 00

Rare and Endangered Species

Preservation Program ..... ● 54 00

State Children's Trust Fund for the

Prevention of Child Abuse ..... ● 55 00

CA Breast Cancer Research Fund .. ● 56 00

CA Firefighters' Memorial Fund ... ● 57 00

Emergency Food Assistance

Program Fund ..... ● 58 00

CA Peace Officer Memorial

Foundation Fund ..... ● 59 00

Lupus Foundation of America,

California Chapters Fund ..... ● 60 00

37 Total contributions. Add all contributions shown above, enter the total here ..... ● 37

**Step 8****Refund or  
Amount  
You Owe**38 **REFUND or NO AMOUNT DUE.** Subtract line 37 from line 35.Enter the result here. See page 25. Mail to: **FRANCHISE TAX BOARD,**  
**PO BOX 942840, SACRAMENTO CA 94240-0000** ..... ■ 3839 **AMOUNT YOU OWE** Add line 36 and line 37. See page 26. Mail to:**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ..... ■ 39

40 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ..... ○ ■ 40

41 If you **do not** need California income tax forms mailed to you next year, fill in this circle .. ● 41 ○**Direct  
Deposit  
(Refund  
Only)**

Do not attach a voided check or a deposit slip.

Fill in the boxes to have your refund directly deposited. Routing number → ●

Account type:

Checking ● ☐ Savings ● ☐

Account

number → ●

**Step 9****Sign Here**It is unlawful to  
forge a spouse's  
signature.Joint return?  
See page 27.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. 9

Your signature

Spouse's signature (if filing joint, both must sign)

Daytime phone number

( ) +

Date

X

X

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid Preparer's SSN/PTIN

Firm's name (or yours if self-employed)

Firm's address

FEIN

## Payment Voucher for Automatic Extension for Individuals

## FTB 3519 2001 Page 33

540-ES

**For Privacy Act Notice, get form FTB 1131.**

Page 34 California 540A Special Edition for Seniors 2001

TAXABLE YEAR

CALIFORNIA FORM

## 2002 Estimated Tax for Individuals

Due June 17, 2002

540-ES

Fiscal year filers, enter year ending month: Year 2003

Your first name	Initial	Last name	Your social security number	
If joint payment, spouse's first name		Initial	Last name	Spouse's social security number
Present home address — number and street, PO Box, or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

Payment  
Voucher  
2

Do not combine this payment with payment of your tax due for 2001. Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 2002" on it. Mail this voucher and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0031**

If No Payment is Due, Do Not Mail This Form.

Amount of payment

For Privacy Act Notice, get form FTB 1131.

540ES02109

Form 540-ES (REV. 2001)

✂ — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL — — — — — DETACH HERE — ✂

TAXABLE YEAR

CALIFORNIA FORM

## 2002 Estimated Tax for Individuals

Due Sept. 16, 2002

540-ES

Fiscal year filers, enter year ending month: Year 2003

Your first name	Initial	Last name	Your social security number	
If joint payment, spouse's first name		Initial	Last name	Spouse's social security number
Present home address — number and street, PO Box, or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

Payment  
Voucher  
3

Do not combine this payment with payment of your tax due for 2001. Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 2002" on it. Mail this voucher and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0031**

If No Payment is Due, Do Not Mail This Form.

Amount of payment

For Privacy Act Notice, get form FTB 1131.

540ES02109

Form 540-ES (REV. 2001)

✂ — DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL — — — — — DETACH HERE — ✂

TAXABLE YEAR

CALIFORNIA FORM

## 2002 Estimated Tax for Individuals

Due Jan. 15, 2003

540-ES

Fiscal year filers, enter year ending month: Year 2003

Your first name	Initial	Last name	Your social security number	
If joint payment, spouse's first name		Initial	Last name	Spouse's social security number
Present home address — number and street, PO Box, or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

Payment  
Voucher  
4

Do not combine this payment with payment of your tax due for 2001. Make your check or money order payable to "Franchise Tax Board." Write your social security number and "Form 540-ES 2002" on it. Mail this voucher and your check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0031**

If No Payment is Due, Do Not Mail This Form.

Amount of payment

For Privacy Act Notice, get form FTB 1131.

540ES02109

Form 540-ES (REV. 2001) Page 35

---

THIS PAGE INTENTIONALLY LEFT BLANK

---

visit our Website:

[www.ftb.ca.gov](http://www.ftb.ca.gov)



# 2002 Instructions for Form 540-ES

## Estimated Tax For Individuals

### A Purpose

Use this form to figure and pay your estimated tax. **Estimated tax is the tax you expect to owe for 2002 after subtracting the tax you expect to have withheld and any credits you plan to take.** These estimated tax payments do not apply to your 2001 tax liability. Use these instructions and the 2002 Estimated Tax Worksheet to determine if you owe estimated tax for 2002 and to figure the required amount. If you need to make a payment for your 2001 tax liability, use form FTB 3519, Payment Voucher for Automatic Extension for Individuals, or form FTB 3567, Installment Agreement Request, or call (800) 338-0505.

Generally, the required estimated tax amount is based on the lesser of 80% of the current year's tax or 100% of the prior year's tax. **Note:** Certain taxpayers are limited in their use of the prior year's tax as a basis for figuring their estimated tax. See paragraph C, Limit on the Use of Prior Year's Tax, for more information.

### B Who Must Make Estimated Tax Payments

**Important note: California and federal estimated tax payment requirements are different.**

Generally, you must make 2002 estimated tax payments unless:

- 80% or more of your 2001 tax was paid by withholding; or
- 80% or more of your 2002 California adjusted gross income (AGI) will be wages or other income subject to withholding; or
- 80% or more of your 2002 tax will be paid by withholding; or
- Your tax for 2001 (after subtracting withholding and credits) was less than \$200 (\$100 if married filing separate); or
- Your tax for 2002 (after subtracting withholding and credits) will be less than \$200 (\$100 if married filing separate).

If you and your spouse paid joint estimated tax payments, but are now filing separate returns, either of you may claim all of the amount paid, or you may each claim part of the joint estimated payment(s). If you want the estimated tax payments to be divided, notify the FTB before the end of the tax year in which you wish to file separate returns so that the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers. The statements should be sent to:

JOINT ESTIMATE CREDIT ALLOCATION M/S F-225  
TAXPAYER SERVICES CENTER  
FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

### C Limit on the Use of Prior Year's Tax

Individuals who are required to make estimated payments, and whose 2001 adjusted gross income is more than \$150,000 (or \$75,000 if married filing separate), must figure estimated tax based on the lesser of 80% of their tax for 2002 or 112% of their tax for 2001. This rule does not apply to farmers or fishermen.

### D When To Make Your Estimated Tax Payments

For estimated tax purposes, the year is divided into four payment periods. Each period has a specific payment due date. If you do not pay enough tax by the due date of each of the payment periods, you may be charged a penalty even if you are due a refund when you file your income tax return. The payment periods and due dates are:

**For the payment period:**  
January 1 through March 31, 2002  
April 1 through May 31, 2002  
June 1 through August 31, 2002  
Sept. 1 through Dec. 31, 2002

**Due date:**  
April 15, 2002  
June 17, 2002  
September 16, 2002  
January 15, 2003

**Filing An Early Return In Place of the 4th Installment.** If you file your 2002 tax return by January 31, 2003, and pay the entire balance due, you do not have to make your last estimated tax payment.

**Annualization Option.** If you do not receive your taxable income evenly during the year, it may be to your advantage to annualize your income. This method allows you to match your estimated tax payments to the actual period when you earned the income. You may use the annualization schedule included with the 2001 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries.

**Farmers and Fishermen.** You are a farmer or fisherman when at least two-thirds of your 2001 or 2002 gross income is from farming or fishing. If you qualify as a farmer or fisherman, you may:

- Pay all of your estimated tax by January 15, 2003; or
- File your tax return for 2002 on or before March 3, 2003, and pay the total tax due. In this case, you need not make estimated tax payments for 2002. Use form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen, to determine if you paid the required estimated tax. If the estimated tax is underpaid, attach the completed form FTB 5805F to the front of your return.

**Fiscal Year.** If you file your return on a fiscal-year basis, your due dates will be the 15th day of the 4th, 6th, and 9th months of your fiscal year and the 1st month of the following fiscal year. If a due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

### E How To Use Form 540-ES Payment Voucher

Use the Estimated Tax Worksheet and your 2001 California income tax return as a guide for figuring your 2002 estimated tax. **Caution:** If you filed Form 540 2EZ for 2001, do not use the Form 540 2EZ instructions for figuring amounts on this worksheet. Instead, get the 2001 California Resident Income Tax Booklet or the 2001 California Nonresident or Part-Year Resident Income Tax Booklet.

**Note:** This form is not an application for an installment agreement. If you are not able to pay your income tax, get the FTB 3567, Installment Agreement Request Booklet.

There is a separate payment voucher for each due date. Please be sure you use the voucher with the correct due date shown in the top margin of the voucher. Complete Form 540-ES using black or blue ink:

1. Print your name, address, and social security number in the space provided on Form 540-ES.
2. Complete the payment box of the voucher by entering the amount of the payment that you are sending. Your entry must match the amount you are sending. Be sure that the amount shown on line 19 of the Estimated Tax Worksheet has been reduced by any overpaid tax on your 2001 return that you chose to apply toward your 2002 estimated tax payment.
3. Paying your tax:  
Check or money order – make your check or money order payable to “**Franchise Tax Board.**” Write your social security number and “Form 540-ES 2002” on it and mail to the address on the voucher.  
Credit card – Call (800) 272-9829 or visit the website: [www.officialpayments.com](http://www.officialpayments.com). You will be charged a fee for this service. **Do not mail** the voucher if you pay by credit card.
4. Complete the Record of Estimated Tax Payments for your files.
5. **Fiscal-year filers:** Enter the month of your fiscal-year end.

### F Failure To Make Estimated Tax Payments

If you are required to make estimated tax payments and do not, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your tax return, whichever is earlier. Refer to the 2001 form FTB 5805 for more information.

## 2002 Estimated Tax Worksheet

Keep this worksheet for your records.

**Caution:** • If you filed Form 540 2EZ for 2001, do not use the Form 540 2EZ instructions for figuring amounts on this worksheet. Instead, get the 2001 California Resident Income Tax Booklet or the 2001 California Nonresident or Part-Year Resident Income Tax Booklet; or  
• If your adjusted gross income (AGI) is over \$130,831, your itemized deductions and your exemption credits may be limited.  
See the instructions for Form 540 or Long Form 540NR for more information.

- 1 Residents:** Enter your estimated 2002 California AGI. **Nonresidents and part-year residents:** Enter your estimated 2002 total AGI from all sources ..... **1** \_\_\_\_\_
- 2 a** If you plan to itemize deductions, enter the estimated total of your itemized deductions ..... **2a** \_\_\_\_\_  
**b** If you do not plan to itemize deductions, enter the standard deduction for your filing status:  
\$2,960 if you are single or married filing a separate return  
\$5,920 if you are married filing a joint return, head of household, or a qualifying widow(er) ..... **2b** \_\_\_\_\_  
**c** Enter the amount from line 2a or line 2b, whichever applies ..... **2c** \_\_\_\_\_
- 3** Subtract line 2c from line 1 ..... **3** \_\_\_\_\_
- 4** Tax. Figure your tax on the amount on line 3 using the 2001 tax table or tax rate schedule in the instructions for Form 540, Form 540A, or Long Form 540NR. Also include any tax from form FTB 3800, Tax Computation for Children with Investment Income; or form FTB 3803, Parents' Election to Report Child's Interest and Dividends ..... **4** \_\_\_\_\_
- 5 Residents:** Skip to line 6. **Nonresidents and part-year residents:**  
**a** Compute this ratio:  $\frac{\text{Estimated 2002 California AGI (using Long Form 540NR)}}{\text{Estimated 2002 AGI from all sources (using Long Form 540NR)}}$  = ..... **5a** \_\_\_\_\_  
**b** Multiply the amount on line 4 by the ratio on line 5a. Enter the result on line 5b ..... **5b** \_\_\_\_\_
- 6 Residents:** Enter the exemption credit amount from the 2001 instructions for Form 540 or Form 540A ..... **6** \_\_\_\_\_  
**Nonresidents or part-year residents:** Multiply the total exemption credit from the 2001 instructions for Long Form 540NR by line 5a.
- 7 Residents:** Subtract line 6 from line 4. **Nonresidents or part-year residents:** Subtract line 6 from line 5b ..... **7** \_\_\_\_\_
- 8** Tax on accumulation distribution of trusts. See instructions for form FTB 5870A ..... **8** \_\_\_\_\_
- 9** Add line 7 and line 8 ..... **9** \_\_\_\_\_
- 10** Credits for joint custody head of household, dependent parent, senior head of household, child and dependent care expenses, and long-term care ..... **10** \_\_\_\_\_  
**Nonresidents and part-year residents:** For the child and dependent care expenses credit, use the amount from your 2001 Long Form 540NR, line 54. For the other credits listed on line 10, multiply the total 2001 credit amount by the ratio on line 5a.
- 11** Subtract line 10 from line 9 ..... **11** \_\_\_\_\_
- 12** Other credits (such as other state tax credit). See the 2001 instructions for Form 540, Form 540A, or Long Form 540NR ..... **12** \_\_\_\_\_
- 13** Subtract line 12 from line 11 ..... **13** \_\_\_\_\_
- 14** Interest on deferred tax from installment obligations under IRC Section 453 or 453A ..... **14** \_\_\_\_\_
- 15** 2002 Estimated Tax. Add line 13 and line 14. Enter the result, but not less than zero ..... **15** \_\_\_\_\_
- 16 a** Multiply line 15 by 80% (.80). Farmers and fishermen multiply line 15 by 66 2/3% (.6667) ..... **16a** \_\_\_\_\_  
**b** Enter 100% of the tax shown on your 2001 Form 540, line 34; Form 540A, line 23; or Long Form 540NR, line 43 ..... **16b** \_\_\_\_\_  
**c** Enter the amount from your 2001 Form 540, line 17; Form 540A, line 14; or Long Form 540NR, line 20 ..... **16c** \_\_\_\_\_  
**d** Is the amount on line 16c more than \$150,000 (\$75,000 if married filing a separate return)?  
**Yes.** Go to line 16e. **No.** Enter the lesser of line 16a or line 16b. Skip line 16e and 16f and go to line 17 ..... **16d** \_\_\_\_\_  
**e** Multiply 112% (1.12) by the tax shown on your 2001 Form 540, line 34; Form 540A, line 23; or Long Form 540NR, line 43. Go to line 16f ..... **16e** \_\_\_\_\_  
**f** Enter the lesser of line 16a or line 16e and go to line 17 ..... **16f** \_\_\_\_\_
- Caution:** Generally, if you do not prepay at least the amount on line 16d (or 16f if no amount on line 16d), you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimated tax on line 15 is as accurate as possible. If you prefer, you may pay 100% of your 2002 estimated tax (line 15).
- 17** California income tax withheld and estimated to be withheld during 2002 (include withholding on pensions, annuities, etc) ..... **17** \_\_\_\_\_
- 18 Balance.** Subtract line 17 from line 16d (or line 16f if no amount on line 16d). If less than \$200 (or less than \$100, if married filing separate), you do not have to make a payment at this time ..... **18** \_\_\_\_\_
- 19 Installment amount.** Divide the amount on line 18 by 4. Enter the result here and on each of your Forms 540-ES. If you will earn your income at an uneven rate during the year, see Annualization Option in the instructions under paragraph D ..... **19** \_\_\_\_\_

### Record of Estimated Tax Payments

Payment voucher number	(a) Date	(b) Amount paid	(c) 2001 overpayment applied	(d) Total amount paid and credited (add (b) and (c))
1		\$	\$	\$
2				
3				
4				
Total		\$	\$	\$

## Tax Information for Head of Household Filing Status

---

### Introduction

You may think of yourself as the head of your house, but you may not qualify for the head of household filing status under state and federal tax laws. The legal requirements for the filing status are more complicated than simply being the head of the house.

The head of household filing status provides a lower tax rate and a higher standard deduction than either single or married filing separate statuses. If you are married, the married filing joint status normally provides the lowest tax rate and highest standard deduction. If you use the head of household filing status and are not qualified to do so, you may be subject to additional tax, interest, and any penalties that may apply. By using the appropriate self-test provided in this publication, you will know if you qualify.

To find out if you qualify, read the General Rules listed below, then read the Self-Test Instructions at the top of page 40. As you read the General Rules and the Self-Test, you will see that certain terms are underlined. For each underlined term, there is a **definition** in the section following the self-test. Even if you think you know the meaning of a term, you should read the **legal definition** as it applies to the head of household filing status.

---

### General Rules

You are entitled to the head of household filing status only if **ALL** the following apply:

- ✧ You were unmarried or considered unmarried on the last day of the year, and
- ✧ You paid more than one-half the costs of keeping up your home for the year, and
- ✧ Your home was the main home for you and another person who lived with you for more than half the year, and

**Note:** If you, your spouse, or your qualifying person who lived with you was absent from your home during the year, see temporary absence. Also, see Parent (Father or Mother).

- ✧ The other person was your qualifying relative, and
- ✧ You were not a nonresident alien at any time during the year.

If any of the following apply, please refer to the definitions beginning on page 42.

- Annulment
- Death/birth
- Joint custody
- Multiple support agreement
- Parent (Father or Mother)
- Widow or Widower

Please note that if you use the head of household filing status on your federal tax return, you must also use it on your California tax return. However, if you incorrectly claimed the head of household filing status on your federal tax return, you should amend your federal return to claim your correct filing status. You should then file your California tax return using your correct filing status.

---

## Self-Test Instructions

Complete the self-test to see if you qualify to use the head of household filing status. Although there are three self-tests, only one will apply to you.

- Complete Self-Test 1, below, if you were **single and had never been married** as of the last day of the year.
- Complete Self-Test 2, below, if you were **married as of the last day of the year**.
- Complete Self-Test 3, (page 41) if you were **divorced or legally separated as of the last day of the year**.

Terms that are underlined are defined beginning on page 42 of this publication.

---

### Self-Test 1 —

If you were SINGLE and had never been married as of the last day of the year, answer the questions below to see if you qualify.

1. Did your child (other than your foster child), grandchild, or adopted child live with you for more than half the year?  
☐ Yes. Go to question 8.  
☐ No. Go to question 2.
2. Did you have a dependent foster child living with you for the entire year?  
☐ Yes. Go to question 3.  
☐ No. Go to question 4.
3. Did the child's parent live with you and the child during the year?  
☐ Yes. Go to question 4.  
☐ No. Go to question 8.
4. Other than your child, grandchild, or dependent foster child, did you have a qualifying relative who was your dependent?  
☐ Yes. Go to question 5.  
☐ No. STOP; you do not qualify.
5. Was this person your parent (father or mother)?  
☐ Yes. Go to question 6.  
☐ No. Go to question 7.
6. Was your dependent parent a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico?  
☐ Yes. Go to question 8.  
☐ No. STOP; you do not qualify.
7. Did your qualifying relative live with you for more than half the year?  
☐ Yes. Go to question 8.  
☐ No. STOP; you do not qualify.
8. Did you pay more than half the cost of keeping up your home or the home of your dependent parent (father or mother) during the year?  
☐ Yes. You qualify to use the head of household filing status.  
☐ No. STOP; you do not qualify.

---

### Self-Test 2 —

If you were MARRIED as of the last day of the year, answer the questions below to see if you qualify.

1. Are you filing a tax return separate from your spouse?  
☐ Yes. Go to question 2  
☐ No. STOP; you do not qualify.
2. Did you live with your spouse at ANY time during the last six months of the year?  
☐ Yes. STOP; you do not qualify.  
☐ No. Go to question 3.
3. Did you pay more than half the cost of keeping up your home during the year?  
☐ Yes. Go to question 4.  
☐ No. STOP; you do not qualify.
4. Did you have a dependent foster child living with you all year?  
☐ Yes. Go to question 6.  
☐ No. Go to question 5.
5. Did your dependent stepchild, adopted child, or natural child live with you during the year?  
☐ Yes. Go to question 7.  
☐ No. STOP; you do not qualify.

- 
6. Did the child's parent live with you and the child during the year?
- ☐ Yes. STOP; you do not qualify.
  - ☐ No. You qualify to use the head of household filing status.
7. Did you, your spouse, and your child live together for any part of the first six months of the year?
- ☐ Yes. Go to question 8.
  - ☐ No. Go to question 9.
8. Did your child live with you for more than half the year? You may include half the time that you, your spouse, and your child lived together, and all of the time that you and your child lived together without your spouse.
- ☐ Yes. You qualify to use the head of household filing status.
  - ☐ No. STOP; you do not qualify.
9. Did your child live with you for more than half the year?
- ☐ Yes. You qualify to use the head of household filing status.
  - ☐ No. STOP; you do not qualify.
- 

## Self-Test 3 —

If you were **DIVORCED** or **LEGALLY SEPARATED** by the last day of the year, answer the questions below to see if you qualify.

1. Did your child (other than your foster child), adopted child, stepchild, or grandchild live with you for more than half the year?
- ☐ Yes. Go to question 7.
  - ☐ No. Go to question 2.
2. Did you have a dependent foster child living with you for the entire year?
- ☐ Yes. Go to question 3.
  - ☐ No. Go to question 4.
3. Did the child's parent live with you and the child during the year?
- ☐ Yes. Go to question 4.
  - ☐ No. Go to question 7.
4. Other than your child, adopted child, stepchild, grandchild, or dependent foster child, did you have a qualifying relative who was your dependent?
- ☐ Yes. Go to question 5.
  - ☐ No. STOP; you do not qualify.
5. Was this person your parent (father or mother)?
- ☐ Yes. Go to question 6.
  - ☐ No. Go to question 7.
6. Was your dependent parent (father or mother) a citizen or national of the U.S. or a resident of the U.S., Canada, or Mexico?
- ☐ Yes. Go to question 10.
  - ☐ No. STOP; you do not qualify.
7. Did you, your spouse (ex-spouse), and the person who may qualify you for the head of household filing status live together during the year?
- ☐ Yes. Go to question 8.
  - ☐ No. Go to question 9.
8. Did the person who may qualify you live with you for more than half the year? You may include one half the time that you, your spouse (ex-spouse), and the qualifying person lived together, and all of the time that you and the qualifying person lived together without your spouse.
- ☐ Yes. Go to question 10.
  - ☐ No. STOP; you do not qualify.
9. Did the person who may qualify you live with you for more than half the year?
- ☐ Yes. Go to question 10.
  - ☐ No. STOP; you do not qualify.
10. Did you pay more than half the cost of keeping up your home or the home of your dependent parent (father or mother) during the year?
- ☐ Yes. You qualify to use the head of household filing status.
  - ☐ No. STOP; you do not qualify.
-

---

## Definitions of Terms

### Adopted Child

An adopted child is a child you have legally adopted. After legal adoption, the child is considered your child by blood. Before legal adoption, a child is considered your child for head of household purposes if, during the tax year, he or she was placed with you for adoption by an authorized agency and was a member of your household. If the child was not placed with you by such an authorized agency, the child can be considered your child for head of household purposes if he or she was a member of your household for the entire year.

### Annulment

If you were married in the tax year but the marriage was later annulled, you are treated as having been unmarried during the year.

### Child

A child qualifying you for the head of household filing status must be your child, grandchild (a grandchild does not qualify you if you are married), stepchild, adopted child, or foster child who is:

- Single as of the last day of the year, and whom you can claim as your dependent. If you are unmarried, you do not have to be able to claim the child as your dependent unless the child was your foster child. If the child is your foster child, you must be able to claim this child as your dependent and the child must have lived with you for the entire year.
- Married as of the last day of the year. You must be able to claim the child as your dependent. However, if your married child's other parent claims the child under rules for noncustodial parent, you do not have to be able to claim the child as your dependent.

### Considered Unmarried

If you were married as of the last day of the tax year or if your spouse died during the tax year, you may be considered unmarried for head of household purposes if you meet **all** of the following requirements:

- You filed a tax return separate from your spouse's tax return.
- You paid more than half the cost of keeping up your home for the year.
- Your spouse did not live in your home at any time during the last six months of the year (see Temporary Absence).
- Your home was the main home of your dependent child, stepchild, or adopted child for more than half the year, or the main home of your dependent foster child for the entire year.

You can still meet this requirement if the only reason you cannot claim your child as your dependent is because:

- You, as the child's custodial parent, stated in writing to the noncustodial parent that the noncustodial parent may claim the dependent exemption credit to which you were entitled, or
- The noncustodial parent provided at least \$600 of support for the child and claimed an exemption for the child under a pre-1985 decree of divorce or separation, or a pre-1985 written agreement.

### Death or Birth

If the person who you believe qualifies you to file as head of household is born or dies during the year, you may be able to claim the head of household filing status. You must have provided more than half the cost of keeping up a home that was the person's main home for more than half the year. However, the requirement that the home must have been the person's main home for more than half the year does not apply if the person was not alive for more than half the year. In that case, the home must have been the person's main home for the period that the person was alive during the year.

---

## Dependent

For you to claim another person as your dependent, **all** the following five tests must be met:

1. Relationship or Member of Household Test
2. Citizenship Test
3. Joint Return Test
4. Gross Income Test
5. Support Test

**Relationship or Member of Household Test.** To meet this test, the person must be related to you **or** live with you for the entire year as a member of your household. If at any time during the year the person was your spouse, you can not claim that person as a dependent. Please note: A person is not considered your relative simply because the person is a member of your household. See Qualifying Relative for a list of relatives who can meet this test.

**Citizenship Test.** To meet this test, for some part of the calendar year in which your tax year begins, the person must be a U.S. citizen or national, or a resident of the U.S., Canada, or Mexico.

**Joint Return Test.** Even if the other dependency tests are met, you are generally not allowed an exemption for your dependent if he or she files a joint federal tax return. You may take an exemption for a married dependent who files a joint federal tax return if **all** the following apply:

- Neither your dependent nor your dependent's spouse is required to file a federal tax return, and
- Neither your dependent nor your dependent's spouse would have a federal tax liability if they filed separate returns, and
- Your dependent and your dependent's spouse only file a joint federal tax return to get a refund of tax withheld.

**Gross Income Test.** Generally, you may not take an exemption for a dependent if that person had gross income equal to or more than the federal allowable dependent exemption amount for that particular year. For the federal allowable amount, see the federal instruction booklet for that particular year. For more information about gross income, see IRS Publication 17, *Your Personal Income Tax*.

This test does not apply if the person is your child and is under 19 years old or a full-time student under 24 years old.

For purposes of the Gross Income Test,

- A child is your son, stepson, daughter, stepdaughter, a legally adopted child, or a child placed with you by an authorized placement agency for your legal adoption. A foster child who was a member of your household for the entire year is also considered your child.
- Your child was a student if, during some part of each of five calendar months during the calendar year (not necessarily consecutive), he or she was:
- A full-time student at a school that has a regular teaching staff, course of study, and a regularly enrolled student body in attendance, or
- A student taking a full-time, on-farm training course given by a school described in the preceding paragraph, or by a state, county, or local government.

**Support Test.** You must provide more than half of a person's total support during the calendar year to meet the support test. To figure whether you have provided more than half the support, you must compare the amount you contributed for the person's support to the entire amount of support the person received from all sources. All sources include tax exempt income such as social security benefits and Temporary Assistance for Needy Families (formerly Aid to Families with Dependent Children), and the person's own funds used for support. Your contribution may not include any part of the person's support that was paid by the person with the person's own wages, even if you paid the wages. The person's own funds are not support unless they are actually spent for support.

Also, see Multiple Support Agreement. For more information regarding the dependent exemption, see IRS Publication 501, *Exemptions, Standard Deduction, and Filing Information*.



---

## Divorced

To be divorced, you must have a final judgment for dissolution of marriage that is effective by the last day of the tax year. Living apart from your spouse or filing a petition for divorce is not the same as having a final decree of divorce.

## Foster Child

A foster child is a child who is in the care of a person or persons (other than the parents or adopted parents of the child) who care for the child as their own child. The foster relationship with the individual must have begun while the individual was a minor (i.e., under the age of 18). The circumstances under which the child became a member of the household does not affect his or her status as a foster child. A foster child is considered your child by blood if you are entitled to a dependent exemption for the child, your home was the main home of the child for the entire year, and the child's parent did not live in your home. However, if a government or a tax-exempt child placement agency makes payments to you as a foster parent, the child cannot be claimed as your dependent and you will not qualify for the head of household filing status on the basis of this child.

If a child who was not your own child lived with you, and at the same time the child's parent lived with you, the child cannot be considered your foster child. Such a child cannot qualify you for the head of household filing status, even if the child lived with you during the entire year, you paid all of the household expenses, and you paid all of the child's support.

## Joint Custody

If you have joint custody of your child, to qualify for the head of household filing status you must still meet all the requirements for the filing status. (See the General Rules on page 39.) These requirements include the following:

1. Your child must have lived with you for more than half the year.
2. You must have paid more than half the cost of keeping up your home.

## Keeping Up Your Home

You are keeping up your home only if you pay more than half the cost of keeping up the home for the year. Generally, if two or more people keep up the same home, only one of the people could pay more than half the costs and qualify for the head of household filing status. If two or more families occupy the same dwelling but maintain separate finances, and each family does not contribute to the support of the other family, each family may be treated as keeping up a separate home. The taxpayer who provides more than half the cost of maintaining that separate home is treated as keeping up that separate home. To determine whether you paid more than half the cost of keeping up your home, complete the following worksheet.

Do not include costs of clothing, education, medical treatment, vacations, life insurance, transportation, rental value of a home you own, or value of your services or those of the person qualifying you as head of household. Temporary Assistance for Needy Families (formerly Aid to Families with Dependent Children) payments you use to keep up your home DO NOT count as amounts you paid.

### Cost of Keeping Up Your Home

	Amount You Paid	Total Cost
Rent .....	\$ _____	\$ _____
Mortgage Interest .....	\$ _____	\$ _____
Property Taxes .....	\$ _____	\$ _____
Property Insurance .....	\$ _____	\$ _____
Utilities .....	\$ _____	\$ _____
Upkeep/Repairs .....	\$ _____	\$ _____
Food Consumed on the premises .....	\$ _____	\$ _____
Other household expenses .....	\$ _____	\$ _____
Totals .....	\$ _____	\$ _____
Minus total amount you paid .....		\$ _____
Amount others paid .....		\$ _____

If the above results show that you paid more than half the total cost, you meet the requirement of keeping up your home.

---

## Legally Separated

To be legally separated, you must be separated from your spouse under a final decree of legal separation that is effective by the last day of the tax year. A final decree of legal separation is not the same as an informal separation agreement, a petition for divorce or separation, or an interlocutory judgment for dissolution of marriage. Simply living apart from a spouse is not the same as being legally separated under a final decree of legal separation.

## Main Home

Your home must be your main home and the main home of the person who you believe qualifies you for head of household filing status for more than half the year. Generally, the location of your and the other person's main home is determined by where you and the other person actually live. You and the other person must have lived together in your home for more than half the year, except for temporary absences. (See Parent (Father or Mother) and Temporary Absence.)

## Married

If you are not unmarried under the situations shown under Unmarried, you are married.

## More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was a person's main home, follow these guidelines:

- If you were not married at any time during the year, count all of the days that the person lived with you in your home.
- If you were married at any time during the year and were divorced or legally separated as of the last day of the year, add together
  - Half the number of days that you, your spouse, and the person lived together and
  - All of the days that you and the person lived together in your home without your spouse (ex-spouse).
- If you were married as of the last day of the year, and you did not live with your spouse at any time during the last six months of the year, add together
  - Half the number of days that you, your spouse, and the person lived together and
  - All of the days that you and the person lived together in your home without your spouse.
- If you were married as of the last day of the year, and you lived with your spouse at any time during the last six months of the year, you cannot qualify for the head of household filing status.

DO NOT include any time the person was in the custody of another person under either a formal or informal custody agreement.

## Multiple Support Agreement

Sometimes no one person provides more than half the support for an individual. Instead, two or more persons together provide more than half the individual's support. Each of these persons would be able to take the dependent exemption except for the support test (see Dependent). When this happens, those providing the support can agree that one of them, who individually provides more than 10% of the individual's support, can take the exemption for that individual.

If you can take a dependent exemption for an individual only because of a multiple support agreement, that individual **cannot** qualify you for the head of household filing status.

## National

A U.S. national is an individual who, although not a U.S. citizen, owes allegiance to the U.S. This includes American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens. For more information, refer to IRS Publication 519, *U.S. Tax Guide for Aliens*, or contact your local Immigration and Naturalization Service.

---

## Noncustodial Parent

The parent who has custody of a child for the greater part of the year is the child's custodial parent. The custodial parent is generally treated as the parent who provides more than half the child's support.

The noncustodial parent will be treated as providing more than half the child's support if:

1. The custodial parent signs a written declaration (or IRS Form 8332) that he or she will not claim the exemption for the child and the noncustodial parent attaches this written declaration to his or her return; or
2. A decree or agreement went into effect after 1984 and it unconditionally states that the noncustodial parent can claim the child as a dependent; or
3. A decree or agreement executed before 1985 provides that the noncustodial parent is entitled to the exemption, and he or she provides at least \$600 for the child's support during the year, unless the pre-1985 decree or agreement is modified after 1984 to specify that this provision will not apply.

## Nonresident Alien

If you were a nonresident alien during any part of the year, you may not qualify for head of household filing status even though you may meet all of the other rules for the filing status.

## Nonresident Alien Spouse

You are unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident alien spouse as a resident alien. Under these circumstances your spouse is not your relative and cannot qualify you for the head of household filing status. However, you are married for head of household purposes if you have chosen to treat your spouse as a resident alien. For more information, refer to IRS Publication 519, *U.S. Tax Guide for Aliens*.

## Parent (Father or Mother)

If you were unmarried, you may be eligible for the head of household filing status even if your father or mother did not live with you. However, your parent must have been a citizen or national of the United States, or a resident of the United States, Canada, or Mexico. You must be able to claim your parent as a dependent and you must have paid more than half the cost of keeping up a home that was your parent's main home for the entire year. Your parent's main home could have been his or her own home, such as a house or apartment, or could have been any other living accommodation.

## Qualifying Relative

Whether a relative may be your qualifying relative for the head of household filing status is determined by your marital status on the last day of the year.

If you were married on the last day of the year, only your child, stepchild, adopted child, or foster child for whom you are entitled to a dependent exemption credit may qualify you for the head of household filing status. (Also see Unmarried and Considered Unmarried.)

If you were unmarried on the last day of the year, any person who had the following relationship with you may qualify you for head of household filing status:

1. Your child, grandchild, stepchild, adopted child, or dependent foster child who is:
  - a. Single as of the last day of the year, or
  - b. Married as of the last day of the year, if you are entitled to a dependent exemption credit for the child. If the only reason you are not entitled to a dependent exemption credit for your married child is because the child's other parent took a dependent exemption credit for the child under the special rules for a noncustodial parent, your married child may still qualify you for head of household filing status.

---

2. Any relative listed below for whom you may claim a dependent exemption credit.

Parent	Son-in-law	Grandparent	Daughter-in-law
Brother	Brother-in-law	Sister	Sister-in-law
Half Sister	Half Brother	Stepbrother	Stepsister
Stepmother	Stepfather	Mother-in-law	Father-in-law
Uncle*	Nephew+	Aunt*	Niece+

\* An uncle or aunt may qualify you only if he or she is the brother or sister of your father or mother.

+ A nephew or niece may qualify you only if he or she is the child of your brother or sister.

Any of the relationships listed above that were established by marriage are not ended by death or divorce.

A person who is not one of the relatives listed above cannot qualify you for the head of household filing status. Cousins are descendants of a brother or sister of your parents and do NOT qualify under the relationship test as relatives.

Under no circumstances shall the same person be used to qualify more than one taxpayer for the head of household filing status for the same year.

### Stepchild

A stepchild is not your natural child but is the natural or adopted child of your spouse. To have a stepchild, you must have at some time been married to the child's parent.

### Temporary Absence

Even if you, your spouse, or your qualifying individual was temporarily absent from your home, you are considered to have occupied the same household. Temporary absences include those due to illness, education, business, vacations, military service, and, in some cases, incarceration. If you or the qualifying individual were absent, it must have been reasonable to assume that you or your qualifying individual would return to the household after the temporary absence, and you must have continued to maintain a household in anticipation of the return. Time your qualifying individual was in the custody of another person under either a formal or informal custody agreement can not be considered a temporary absence.

### Unmarried

You were unmarried if one of the following applied on the last day of the year:

- You had never married, or
- Your marriage was annulled and you did not marry after the annulment, or
- Your spouse died in a prior year and you did not remarry.
- You were legally divorced from your spouse under a final decree of divorce. Neither a petition for divorce nor an interlocutory decree of divorce is the same as a final decree of divorce. Until the final decree of divorce is issued, a married taxpayer remains married.
- You were legally separated from your spouse under a final decree of legal separation. A final decree of legal separation is not the same as an informal separation agreement, a petition for divorce or separation, or an interlocutory judgment for dissolution of marriage. Just living apart from your spouse is not the same as being legally separated under a final decree of legal separation.

You are unmarried for head of household purposes, if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident alien spouse as a resident alien.

### Widow or Widower

The date of your spouse's death determines whether you were married or unmarried for tax purposes.

If your spouse died during the year, you are considered as married at the end of the year, unless your spouse was a nonresident alien spouse at some time during the year.

If your spouse died in a prior year and you have not remarried, you were unmarried.

## Additional Information

---

### California Sales and Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used, or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you**, the use tax will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$400 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

Your tax liability may be calculated by multiplying the sales tax rate at your residence times the cost of the goods purchased. Send your payment to:

STATE BOARD OF EQUALIZATION  
PO BOX 942879  
SACRAMENTO CA 94279-0001

with a brief statement listing your name, address, daytime telephone number, cost and description of the goods purchased. Board of Equalization Pamphlet 79-B contains additional information and a form you may use to report the tax. An electronic version of this pamphlet may be found in the Board of Equalization's Website at: [www.boe.ca.gov/pdf/pub79b.pdf](http://www.boe.ca.gov/pdf/pub79b.pdf)

If you file a federal Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the State Board of Equalization.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, please contact the State Board of Equalization's toll-free number at (800) 400-7115, to talk to a Customer Service Representative. Representatives are available from 8 a.m. to 5 p.m., Monday - Friday, excluding state holidays.

### Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

### Deceased Taxpayers

A final return must be filed for a person who died in 2001 if a return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the return.

If you are a surviving spouse and no administrator or executor has been appointed, you may file a joint return if you did not remarry during 2001. Indicate next to your signature that you are the surviving spouse.

You may also file a joint return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return and claim a refund due.

---

## Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. In addition, you may qualify for relief pursuant to a divorce decree. If any of the circumstances fit you, you may apply by writing a letter to the FTB requesting relief. Your request should include your name, your social security number, the year or years in question, a statement explaining why you believe you qualify for relief, and if applicable, a copy of your court order. Mail your request to:

ANALYSIS & LEGAL SECTION MS G-8  
FRANCHISE TAX BOARD  
PO BOX 2952  
SACRAMENTO CA 95812-2952

## Military Personnel

If you are a member of the U.S. Armed Forces and need additional information on how to file your return, get FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms and Publications" on page 63.

## Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. If you need to get a copy of a return from those years, you must request it by writing a letter or by completing form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, there is a \$10 fee for each tax year you request. However, there is no charge if: you are requesting a return and any audit reports attached in connection with an audit or collection activity; you were the victim of a designated California or federal disaster; or you request copies from a district office that assisted you in completing your return. See "Order Forms and Publications" on page 63.

## Vehicle License Fees for Federal Schedule A

On your federal Schedule A, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

## Voting Is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE, or visit their Website at: **[www.ss.ca.gov](http://www.ss.ca.gov)**

**It's Your Right . . . Register and Vote**

# 2001 California Tax Table

## To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income from Form 540A, line 16.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
1	50	0	0	0	3,451	3,550	35	35	35	6,951	7,050	83	70	70
51	150	1	1	1	3,551	3,650	36	36	36	7,051	7,150	85	71	71
151	250	2	2	2	3,651	3,750	37	37	37	7,151	7,250	87	72	72
251	350	3	3	3	3,751	3,850	38	38	38	7,251	7,350	89	73	73
351	450	4	4	4	3,851	3,950	39	39	39	7,351	7,450	91	74	74
451	550	5	5	5	3,951	4,050	40	40	40	7,451	7,550	93	75	75
551	650	6	6	6	4,051	4,150	41	41	41	7,551	7,650	95	76	76
651	750	7	7	7	4,151	4,250	42	42	42	7,651	7,750	97	77	77
751	850	8	8	8	4,251	4,350	43	43	43	7,751	7,850	99	78	78
851	950	9	9	9	4,351	4,450	44	44	44	7,851	7,950	101	79	79
951	1,050	10	10	10	4,451	4,550	45	45	45	7,951	8,050	103	80	80
1,051	1,150	11	11	11	4,551	4,650	46	46	46	8,051	8,150	105	81	81
1,151	1,250	12	12	12	4,651	4,750	47	47	47	8,151	8,250	107	82	82
1,251	1,350	13	13	13	4,751	4,850	48	48	48	8,251	8,350	109	83	83
1,351	1,450	14	14	14	4,851	4,950	49	49	49	8,351	8,450	111	84	84
1,451	1,550	15	15	15	4,951	5,050	50	50	50	8,451	8,550	113	85	85
1,551	1,650	16	16	16	5,051	5,150	51	51	51	8,551	8,650	115	86	86
1,651	1,750	17	17	17	5,151	5,250	52	52	52	8,651	8,750	117	87	87
1,751	1,850	18	18	18	5,251	5,350	53	53	53	8,751	8,850	119	88	88
1,851	1,950	19	19	19	5,351	5,450	54	54	54	8,851	8,950	121	89	89
1,951	2,050	20	20	20	5,451	5,550	55	55	55	8,951	9,050	123	90	90
2,051	2,150	21	21	21	5,551	5,650	56	56	56	9,051	9,150	125	91	91
2,151	2,250	22	22	22	5,651	5,750	57	57	57	9,151	9,250	127	92	92
2,251	2,350	23	23	23	5,751	5,850	59	58	58	9,251	9,350	129	93	93
2,351	2,450	24	24	24	5,851	5,950	61	59	59	9,351	9,450	131	94	94
2,451	2,550	25	25	25	5,951	6,050	63	60	60	9,451	9,550	133	95	95
2,551	2,650	26	26	26	6,051	6,150	65	61	61	9,551	9,650	135	96	96
2,651	2,750	27	27	27	6,151	6,250	67	62	62	9,651	9,750	137	97	97
2,751	2,850	28	28	28	6,251	6,350	69	63	63	9,751	9,850	139	98	98
2,851	2,950	29	29	29	6,351	6,450	71	64	64	9,851	9,950	141	99	99
2,951	3,050	30	30	30	6,451	6,550	73	65	65	9,951	10,050	143	100	100
3,051	3,150	31	31	31	6,551	6,650	75	66	66	10,051	10,150	145	101	101
3,151	3,250	32	32	32	6,651	6,750	77	67	67	10,151	10,250	147	102	102
3,251	3,350	33	33	33	6,751	6,850	79	68	68	10,251	10,350	149	103	103
3,351	3,450	34	34	34	6,851	6,950	81	69	69	10,351	10,450	151	104	104

Continued on next page.



# 2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
10,451	10,550	153	105	105	14,451	14,550	250	175	175	18,451	18,550	410	255	255
10,551	10,650	155	106	106	14,551	14,650	254	177	177	18,551	18,650	414	257	257
10,651	10,750	157	107	107	14,651	14,750	258	179	179	18,651	18,750	418	259	259
10,751	10,850	159	108	108	14,751	14,850	262	181	181	18,751	18,850	422	261	261
10,851	10,950	161	109	109	14,851	14,950	266	183	183	18,851	18,950	426	263	263
10,951	11,050	163	110	110	14,951	15,050	270	185	185	18,951	19,050	430	265	265
11,051	11,150	165	111	111	15,051	15,150	274	187	187	19,051	19,150	434	267	267
11,151	11,250	167	112	112	15,151	15,250	278	189	189	19,151	19,250	438	269	269
11,251	11,350	169	113	113	15,251	15,350	282	191	191	19,251	19,350	442	271	271
11,351	11,450	171	114	114	15,351	15,450	286	193	193	19,351	19,450	446	273	273
11,451	11,550	173	115	115	15,451	15,550	290	195	195	19,451	19,550	450	275	275
11,551	11,650	175	117	117	15,551	15,650	294	197	197	19,551	19,650	454	277	277
11,651	11,750	177	119	119	15,651	15,750	298	199	199	19,651	19,750	458	279	279
11,751	11,850	179	121	121	15,751	15,850	302	201	201	19,751	19,850	462	281	281
11,851	11,950	181	123	123	15,851	15,950	306	203	203	19,851	19,950	466	283	283
11,951	12,050	183	125	125	15,951	16,050	310	205	205	19,951	20,050	470	285	285
12,051	12,150	185	127	127	16,051	16,150	314	207	207	20,051	20,150	474	287	287
12,151	12,250	187	129	129	16,151	16,250	318	209	209	20,151	20,250	478	289	289
12,251	12,350	189	131	131	16,251	16,350	322	211	211	20,251	20,350	482	291	291
12,351	12,450	191	133	133	16,351	16,450	326	213	213	20,351	20,450	486	293	293
12,451	12,550	193	135	135	16,451	16,550	330	215	215	20,451	20,550	490	295	295
12,551	12,650	195	137	137	16,551	16,650	334	217	217	20,551	20,650	494	297	297
12,651	12,750	197	139	139	16,651	16,750	338	219	219	20,651	20,750	498	299	299
12,751	12,850	199	141	141	16,751	16,850	342	221	221	20,751	20,850	502	301	301
12,851	12,950	201	143	143	16,851	16,950	346	223	223	20,851	20,950	506	303	303
12,951	13,050	203	145	145	16,951	17,050	350	225	225	20,951	21,050	510	305	305
13,051	13,150	205	147	147	17,051	17,150	354	227	227	21,051	21,150	514	307	307
13,151	13,250	207	149	149	17,151	17,250	358	229	229	21,151	21,250	518	309	309
13,251	13,350	209	151	151	17,251	17,350	362	231	231	21,251	21,350	522	311	311
13,351	13,450	211	153	153	17,351	17,450	366	233	233	21,351	21,450	526	313	313
13,451	13,550	213	155	155	17,451	17,550	370	235	235	21,451	21,550	530	315	315
13,551	13,650	215	157	157	17,551	17,650	374	237	237	21,551	21,650	536	317	317
13,651	13,750	218	159	159	17,651	17,750	378	239	239	21,651	21,750	542	319	319
13,751	13,850	222	161	161	17,751	17,850	382	241	241	21,751	21,850	548	321	321
13,851	13,950	226	163	163	17,851	17,950	386	243	243	21,851	21,950	554	323	323
13,951	14,050	230	165	165	17,951	18,050	390	245	245	21,951	22,050	560	325	325
14,051	14,150	234	167	167	18,051	18,150	394	247	247	22,051	22,150	566	327	327
14,151	14,250	238	169	169	18,151	18,250	398	249	249	22,151	22,250	572	329	329
14,251	14,350	242	171	171	18,251	18,350	402	251	251	22,251	22,350	578	331	331
14,351	14,450	246	173	173	18,351	18,450	406	253	253	22,351	22,450	584	333	333

Continued on next page.

# 2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
22,451	22,550	590	335	335	26,451	26,550	830	415	415	30,451	30,550	1,083	560	560
22,551	22,650	596	337	337	26,551	26,650	836	417	417	30,551	30,650	1,091	564	564
22,651	22,750	602	339	339	26,651	26,750	842	419	419	30,651	30,750	1,099	568	568
22,751	22,850	608	341	341	26,751	26,850	848	421	421	30,751	30,850	1,107	572	572
22,851	22,950	614	343	343	26,851	26,950	854	423	423	30,851	30,950	1,115	576	576
22,951	23,050	620	345	345	26,951	27,050	860	425	425	30,951	31,050	1,123	580	580
23,051	23,150	626	347	347	27,051	27,150	866	427	427	31,051	31,150	1,131	584	584
23,151	23,250	632	349	349	27,151	27,250	872	429	429	31,151	31,250	1,139	588	588
23,251	23,350	638	351	351	27,251	27,350	878	432	432	31,251	31,350	1,147	592	592
23,351	23,450	644	353	353	27,351	27,450	884	436	436	31,351	31,450	1,155	596	596
23,451	23,550	650	355	355	27,451	27,550	890	440	440	31,451	31,550	1,163	600	600
23,551	23,650	656	357	357	27,551	27,650	896	444	444	31,551	31,650	1,171	604	604
23,651	23,750	662	359	359	27,651	27,750	902	448	448	31,651	31,750	1,179	608	608
23,751	23,850	668	361	361	27,751	27,850	908	452	452	31,751	31,850	1,187	612	612
23,851	23,950	674	363	363	27,851	27,950	914	456	456	31,851	31,950	1,195	616	616
23,951	24,050	680	365	365	27,951	28,050	920	460	460	31,951	32,050	1,203	620	620
24,051	24,150	686	367	367	28,051	28,150	926	464	464	32,051	32,150	1,211	624	624
24,151	24,250	692	369	369	28,151	28,250	932	468	468	32,151	32,250	1,219	628	628
24,251	24,350	698	371	371	28,251	28,350	938	472	472	32,251	32,350	1,227	632	632
24,351	24,450	704	373	373	28,351	28,450	944	476	476	32,351	32,450	1,235	636	636
24,451	24,550	710	375	375	28,451	28,550	950	480	480	32,451	32,550	1,243	640	640
24,551	24,650	716	377	377	28,551	28,650	956	484	484	32,551	32,650	1,251	644	644
24,651	24,750	722	379	379	28,651	28,750	962	488	488	32,651	32,750	1,259	648	648
24,751	24,850	728	381	381	28,751	28,850	968	492	492	32,751	32,850	1,267	652	652
24,851	24,950	734	383	383	28,851	28,950	974	496	496	32,851	32,950	1,275	656	656
24,951	25,050	740	385	385	28,951	29,050	980	500	500	32,951	33,050	1,283	660	660
25,051	25,150	746	387	387	29,051	29,150	986	504	504	33,051	33,150	1,291	664	664
25,151	25,250	752	389	389	29,151	29,250	992	508	508	33,151	33,250	1,299	668	668
25,251	25,350	758	391	391	29,251	29,350	998	512	512	33,251	33,350	1,307	672	672
25,351	25,450	764	393	393	29,351	29,450	1,004	516	516	33,351	33,450	1,315	676	676
25,451	25,550	770	395	395	29,451	29,550	1,010	520	520	33,451	33,550	1,323	680	680
25,551	25,650	776	397	397	29,551	29,650	1,016	524	524	33,551	33,650	1,331	684	684
25,651	25,750	782	399	399	29,651	29,750	1,022	528	528	33,651	33,750	1,339	688	688
25,751	25,850	788	401	401	29,751	29,850	1,028	532	532	33,751	33,850	1,347	692	692
25,851	25,950	794	403	403	29,851	29,950	1,035	536	536	33,851	33,950	1,355	696	696
25,951	26,050	800	405	405	29,951	30,050	1,043	540	540	33,951	34,050	1,363	700	700
26,051	26,150	806	407	407	30,051	30,150	1,051	544	544	34,051	34,150	1,371	704	704
26,151	26,250	812	409	409	30,151	30,250	1,059	548	548	34,151	34,250	1,379	708	708
26,251	26,350	818	411	411	30,251	30,350	1,067	552	552	34,251	34,350	1,387	712	712
26,351	26,450	824	413	413	30,351	30,450	1,075	556	556	34,351	34,450	1,395	716	716

Continued on next page.

# 2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
34,451	34,550	1,403	720	720	38,451	38,550	1,733	880	947	42,451	42,550	2,105	1,040	1,187
34,551	34,650	1,411	724	724	38,551	38,650	1,742	884	953	42,551	42,650	2,114	1,044	1,193
34,651	34,750	1,419	728	728	38,651	38,750	1,752	888	959	42,651	42,750	2,124	1,048	1,199
34,751	34,850	1,427	732	732	38,751	38,850	1,761	892	965	42,751	42,850	2,133	1,052	1,205
34,851	34,950	1,435	736	736	38,851	38,950	1,770	896	971	42,851	42,950	2,142	1,056	1,211
34,951	35,050	1,443	740	740	38,951	39,050	1,780	900	977	42,951	43,050	2,152	1,060	1,217
35,051	35,150	1,451	744	744	39,051	39,150	1,789	904	983	43,051	43,150	2,161	1,066	1,223
35,151	35,250	1,459	748	749	39,151	39,250	1,798	908	989	43,151	43,250	2,170	1,072	1,229
35,251	35,350	1,467	752	755	39,251	39,350	1,807	912	995	43,251	43,350	2,179	1,078	1,235
35,351	35,450	1,475	756	761	39,351	39,450	1,817	916	1,001	43,351	43,450	2,189	1,084	1,241
35,451	35,550	1,483	760	767	39,451	39,550	1,826	920	1,007	43,451	43,550	2,198	1,090	1,248
35,551	35,650	1,491	764	773	39,551	39,650	1,835	924	1,013	43,551	43,650	2,207	1,096	1,256
35,651	35,750	1,499	768	779	39,651	39,750	1,845	928	1,019	43,651	43,750	2,217	1,102	1,264
35,751	35,850	1,507	772	785	39,751	39,850	1,854	932	1,025	43,751	43,850	2,226	1,108	1,272
35,851	35,950	1,515	776	791	39,851	39,950	1,863	936	1,031	43,851	43,950	2,235	1,114	1,280
35,951	36,050	1,523	780	797	39,951	40,050	1,873	940	1,037	43,951	44,050	2,245	1,120	1,288
36,051	36,150	1,531	784	803	40,051	40,150	1,882	944	1,043	44,051	44,150	2,254	1,126	1,296
36,151	36,250	1,539	788	809	40,151	40,250	1,891	948	1,049	44,151	44,250	2,263	1,132	1,304
36,251	36,350	1,547	792	815	40,251	40,350	1,900	952	1,055	44,251	44,350	2,272	1,138	1,312
36,351	36,450	1,555	796	821	40,351	40,450	1,910	956	1,061	44,351	44,450	2,282	1,144	1,320
36,451	36,550	1,563	800	827	40,451	40,550	1,919	960	1,067	44,451	44,550	2,291	1,150	1,328
36,551	36,650	1,571	804	833	40,551	40,650	1,928	964	1,073	44,551	44,650	2,300	1,156	1,336
36,651	36,750	1,579	808	839	40,651	40,750	1,938	968	1,079	44,651	44,750	2,310	1,162	1,344
36,751	36,850	1,587	812	845	40,751	40,850	1,947	972	1,085	44,751	44,850	2,319	1,168	1,352
36,851	36,950	1,595	816	851	40,851	40,950	1,956	976	1,091	44,851	44,950	2,328	1,174	1,360
36,951	37,050	1,603	820	857	40,951	41,050	1,966	980	1,097	44,951	45,050	2,338	1,180	1,368
37,051	37,150	1,611	824	863	41,051	41,150	1,975	984	1,103	45,051	45,150	2,347	1,186	1,376
37,151	37,250	1,619	828	869	41,151	41,250	1,984	988	1,109	45,151	45,250	2,356	1,192	1,384
37,251	37,350	1,627	832	875	41,251	41,350	1,993	992	1,115	45,251	45,350	2,365	1,198	1,392
37,351	37,450	1,635	836	881	41,351	41,450	2,003	996	1,121	45,351	45,450	2,375	1,204	1,400
37,451	37,550	1,643	840	887	41,451	41,550	2,012	1,000	1,127	45,451	45,550	2,384	1,210	1,408
37,551	37,650	1,651	844	893	41,551	41,650	2,021	1,004	1,133	45,551	45,650	2,393	1,216	1,416
37,651	37,750	1,659	848	899	41,651	41,750	2,031	1,008	1,139	45,651	45,750	2,403	1,222	1,424
37,751	37,850	1,668	852	905	41,751	41,850	2,040	1,012	1,145	45,751	45,850	2,412	1,228	1,432
37,851	37,950	1,677	856	911	41,851	41,950	2,049	1,016	1,151	45,851	45,950	2,421	1,234	1,440
37,951	38,050	1,687	860	917	41,951	42,050	2,059	1,020	1,157	45,951	46,050	2,431	1,240	1,448
38,051	38,150	1,696	864	923	42,051	42,150	2,068	1,024	1,163	46,051	46,150	2,440	1,246	1,456
38,151	38,250	1,705	868	929	42,151	42,250	2,077	1,028	1,169	46,151	46,250	2,449	1,252	1,464
38,251	38,350	1,714	872	935	42,251	42,350	2,086	1,032	1,175	46,251	46,350	2,458	1,258	1,472
38,351	38,450	1,724	876	941	42,351	42,450	2,096	1,036	1,181	46,351	46,450	2,468	1,264	1,480

Continued on next page.

# 2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
46,451	46,550	2,477	1,270	1,488	50,451	50,550	2,849	1,510	1,808	54,451	54,550	3,221	1,750	2,169
46,551	46,650	2,486	1,276	1,496	50,551	50,650	2,858	1,516	1,816	54,551	54,650	3,230	1,756	2,178
46,651	46,750	2,496	1,282	1,504	50,651	50,750	2,868	1,522	1,824	54,651	54,750	3,240	1,762	2,188
46,751	46,850	2,505	1,288	1,512	50,751	50,850	2,877	1,528	1,832	54,751	54,850	3,249	1,768	2,197
46,851	46,950	2,514	1,294	1,520	50,851	50,950	2,886	1,534	1,840	54,851	54,950	3,258	1,774	2,206
46,951	47,050	2,524	1,300	1,528	50,951	51,050	2,896	1,540	1,848	54,951	55,050	3,268	1,780	2,215
47,051	47,150	2,533	1,306	1,536	51,051	51,150	2,905	1,546	1,856	55,051	55,150	3,277	1,786	2,225
47,151	47,250	2,542	1,312	1,544	51,151	51,250	2,914	1,552	1,864	55,151	55,250	3,286	1,792	2,234
47,251	47,350	2,551	1,318	1,552	51,251	51,350	2,923	1,558	1,872	55,251	55,350	3,295	1,798	2,243
47,351	47,450	2,561	1,324	1,560	51,351	51,450	2,933	1,564	1,881	55,351	55,450	3,305	1,804	2,253
47,451	47,550	2,570	1,330	1,568	51,451	51,550	2,942	1,570	1,890	55,451	55,550	3,314	1,810	2,262
47,551	47,650	2,579	1,336	1,576	51,551	51,650	2,951	1,576	1,899	55,551	55,650	3,323	1,816	2,271
47,651	47,750	2,589	1,342	1,584	51,651	51,750	2,961	1,582	1,909	55,651	55,750	3,333	1,822	2,281
47,751	47,850	2,598	1,348	1,592	51,751	51,850	2,970	1,588	1,918	55,751	55,850	3,342	1,828	2,290
47,851	47,950	2,607	1,354	1,600	51,851	51,950	2,979	1,594	1,927	55,851	55,950	3,351	1,834	2,299
47,951	48,050	2,617	1,360	1,608	51,951	52,050	2,989	1,600	1,936	55,951	56,050	3,361	1,840	2,308
48,051	48,150	2,626	1,366	1,616	52,051	52,150	2,998	1,606	1,946	56,051	56,150	3,370	1,846	2,318
48,151	48,250	2,635	1,372	1,624	52,151	52,250	3,007	1,612	1,955	56,151	56,250	3,379	1,852	2,327
48,251	48,350	2,644	1,378	1,632	52,251	52,350	3,016	1,618	1,964	56,251	56,350	3,388	1,858	2,336
48,351	48,450	2,654	1,384	1,640	52,351	52,450	3,026	1,624	1,974	56,351	56,450	3,398	1,864	2,346
48,451	48,550	2,663	1,390	1,648	52,451	52,550	3,035	1,630	1,983	56,451	56,550	3,407	1,870	2,355
48,551	48,650	2,672	1,396	1,656	52,551	52,650	3,044	1,636	1,992	56,551	56,650	3,416	1,876	2,364
48,651	48,750	2,682	1,402	1,664	52,651	52,750	3,054	1,642	2,002	56,651	56,750	3,426	1,882	2,374
48,751	48,850	2,691	1,408	1,672	52,751	52,850	3,063	1,648	2,011	56,751	56,850	3,435	1,888	2,383
48,851	48,950	2,700	1,414	1,680	52,851	52,950	3,072	1,654	2,020	56,851	56,950	3,444	1,894	2,392
48,951	49,050	2,710	1,420	1,688	52,951	53,050	3,082	1,660	2,029	56,951	57,050	3,454	1,900	2,401
49,051	49,150	2,719	1,426	1,696	53,051	53,150	3,091	1,666	2,039	57,051	57,150	3,463	1,906	2,411
49,151	49,250	2,728	1,432	1,704	53,151	53,250	3,100	1,672	2,048	57,151	57,250	3,472	1,912	2,420
49,251	49,350	2,737	1,438	1,712	53,251	53,350	3,109	1,678	2,057	57,251	57,350	3,481	1,918	2,429
49,351	49,450	2,747	1,444	1,720	53,351	53,450	3,119	1,684	2,067	57,351	57,450	3,491	1,924	2,439
49,451	49,550	2,756	1,450	1,728	53,451	53,550	3,128	1,690	2,076	57,451	57,550	3,500	1,930	2,448
49,551	49,650	2,765	1,456	1,736	53,551	53,650	3,137	1,696	2,085	57,551	57,650	3,509	1,936	2,457
49,651	49,750	2,775	1,462	1,744	53,651	53,750	3,147	1,702	2,095	57,651	57,750	3,519	1,942	2,467
49,751	49,850	2,784	1,468	1,752	53,751	53,850	3,156	1,708	2,104	57,751	57,850	3,528	1,948	2,476
49,851	49,950	2,793	1,474	1,760	53,851	53,950	3,165	1,714	2,113	57,851	57,950	3,537	1,954	2,485
49,951	50,050	2,803	1,480	1,768	53,951	54,050	3,175	1,720	2,122	57,951	58,050	3,547	1,960	2,494
50,051	50,150	2,812	1,486	1,776	54,051	54,150	3,184	1,726	2,132	58,051	58,150	3,556	1,966	2,504
50,151	50,250	2,821	1,492	1,784	54,151	54,250	3,193	1,732	2,141	58,151	58,250	3,565	1,972	2,513
50,251	50,350	2,830	1,498	1,792	54,251	54,350	3,202	1,738	2,150	58,251	58,350	3,574	1,978	2,522
50,351	50,450	2,840	1,504	1,800	54,351	54,450	3,212	1,744	2,160	58,351	58,450	3,584	1,984	2,532

Continued on next page.

# 2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
58,451	58,550	3,593	1,990	2,541	62,451	62,550	3,965	2,286	2,913	66,451	66,550	4,337	2,606	3,285
58,551	58,650	3,602	1,996	2,550	62,551	62,650	3,974	2,294	2,922	66,551	66,650	4,346	2,614	3,294
58,651	58,750	3,612	2,002	2,560	62,651	62,750	3,984	2,302	2,932	66,651	66,750	4,356	2,622	3,304
58,751	58,850	3,621	2,008	2,569	62,751	62,850	3,993	2,310	2,941	66,751	66,850	4,365	2,630	3,313
58,851	58,950	3,630	2,014	2,578	62,851	62,950	4,002	2,318	2,950	66,851	66,950	4,374	2,638	3,322
58,951	59,050	3,640	2,020	2,587	62,951	63,050	4,012	2,326	2,959	66,951	67,050	4,384	2,646	3,331
59,051	59,150	3,649	2,026	2,597	63,051	63,150	4,021	2,334	2,969	67,051	67,150	4,393	2,654	3,341
59,151	59,250	3,658	2,032	2,606	63,151	63,250	4,030	2,342	2,978	67,151	67,250	4,402	2,662	3,350
59,251	59,350	3,667	2,038	2,615	63,251	63,350	4,039	2,350	2,987	67,251	67,350	4,411	2,670	3,359
59,351	59,450	3,677	2,044	2,625	63,351	63,450	4,049	2,358	2,997	67,351	67,450	4,421	2,678	3,369
59,451	59,550	3,686	2,050	2,634	63,451	63,550	4,058	2,366	3,006	67,451	67,550	4,430	2,686	3,378
59,551	59,650	3,695	2,056	2,643	63,551	63,650	4,067	2,374	3,015	67,551	67,650	4,439	2,694	3,387
59,651	59,750	3,705	2,062	2,653	63,651	63,750	4,077	2,382	3,025	67,651	67,750	4,449	2,702	3,397
59,751	59,850	3,714	2,070	2,662	63,751	63,850	4,086	2,390	3,034	67,751	67,850	4,458	2,710	3,406
59,851	59,950	3,723	2,078	2,671	63,851	63,950	4,095	2,398	3,043	67,851	67,950	4,467	2,718	3,415
59,951	60,050	3,733	2,086	2,680	63,951	64,050	4,105	2,406	3,052	67,951	68,050	4,477	2,726	3,424
60,051	60,150	3,742	2,094	2,690	64,051	64,150	4,114	2,414	3,062	68,051	68,150	4,486	2,734	3,434
60,151	60,250	3,751	2,102	2,699	64,151	64,250	4,123	2,422	3,071	68,151	68,250	4,495	2,742	3,443
60,251	60,350	3,760	2,110	2,708	64,251	64,350	4,132	2,430	3,080	68,251	68,350	4,504	2,750	3,452
60,351	60,450	3,770	2,118	2,718	64,351	64,450	4,142	2,438	3,090	68,351	68,450	4,514	2,758	3,462
60,451	60,550	3,779	2,126	2,727	64,451	64,550	4,151	2,446	3,099	68,451	68,550	4,523	2,766	3,471
60,551	60,650	3,788	2,134	2,736	64,551	64,650	4,160	2,454	3,108	68,551	68,650	4,532	2,774	3,480
60,651	60,750	3,798	2,142	2,746	64,651	64,750	4,170	2,462	3,118	68,651	68,750	4,542	2,782	3,490
60,751	60,850	3,807	2,150	2,755	64,751	64,850	4,179	2,470	3,127	68,751	68,850	4,551	2,790	3,499
60,851	60,950	3,816	2,158	2,764	64,851	64,950	4,188	2,478	3,136	68,851	68,950	4,560	2,798	3,508
60,951	61,050	3,826	2,166	2,773	64,951	65,050	4,198	2,486	3,145	68,951	69,050	4,570	2,806	3,517
61,051	61,150	3,835	2,174	2,783	65,051	65,150	4,207	2,494	3,155	69,051	69,150	4,579	2,814	3,527
61,151	61,250	3,844	2,182	2,792	65,151	65,250	4,216	2,502	3,164	69,151	69,250	4,588	2,822	3,536
61,251	61,350	3,853	2,190	2,801	65,251	65,350	4,225	2,510	3,173	69,251	69,350	4,597	2,830	3,545
61,351	61,450	3,863	2,198	2,811	65,351	65,450	4,235	2,518	3,183	69,351	69,450	4,607	2,838	3,555
61,451	61,550	3,872	2,206	2,820	65,451	65,550	4,244	2,526	3,192	69,451	69,550	4,616	2,846	3,564
61,551	61,650	3,881	2,214	2,829	65,551	65,650	4,253	2,534	3,201	69,551	69,650	4,625	2,854	3,573
61,651	61,750	3,891	2,222	2,839	65,651	65,750	4,263	2,542	3,211	69,651	69,750	4,635	2,862	3,583
61,751	61,850	3,900	2,230	2,848	65,751	65,850	4,272	2,550	3,220	69,751	69,850	4,644	2,870	3,592
61,851	61,950	3,909	2,238	2,857	65,851	65,950	4,281	2,558	3,229	69,851	69,950	4,653	2,878	3,601
61,951	62,050	3,919	2,246	2,866	65,951	66,050	4,291	2,566	3,238	69,951	70,050	4,663	2,886	3,610
62,051	62,150	3,928	2,254	2,876	66,051	66,150	4,300	2,574	3,248	70,051	70,150	4,672	2,894	3,620
62,151	62,250	3,937	2,262	2,885	66,151	66,250	4,309	2,582	3,257	70,151	70,250	4,681	2,902	3,629
62,251	62,350	3,946	2,270	2,894	66,251	66,350	4,318	2,590	3,266	70,251	70,350	4,690	2,910	3,638
62,351	62,450	3,956	2,278	2,904	66,351	66,450	4,328	2,598	3,276	70,351	70,450	4,700	2,918	3,648

Continued on next page.

# 2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
70,451	70,550	4,709	2,926	3,657	74,451	74,550	5,081	3,246	4,029	78,451	78,550	5,453	3,606	4,401
70,551	70,650	4,718	2,934	3,666	74,551	74,650	5,090	3,254	4,038	78,551	78,650	5,462	3,615	4,410
70,651	70,750	4,728	2,942	3,676	74,651	74,750	5,100	3,262	4,048	78,651	78,750	5,472	3,624	4,420
70,751	70,850	4,737	2,950	3,685	74,751	74,850	5,109	3,270	4,057	78,751	78,850	5,481	3,633	4,429
70,851	70,950	4,746	2,958	3,694	74,851	74,950	5,118	3,278	4,066	78,851	78,950	5,490	3,643	4,438
70,951	71,050	4,756	2,966	3,703	74,951	75,050	5,128	3,286	4,075	78,951	79,050	5,500	3,652	4,447
71,051	71,150	4,765	2,974	3,713	75,051	75,150	5,137	3,294	4,085	79,051	79,150	5,509	3,661	4,457
71,151	71,250	4,774	2,982	3,722	75,151	75,250	5,146	3,302	4,094	79,151	79,250	5,518	3,671	4,466
71,251	71,350	4,783	2,990	3,731	75,251	75,350	5,155	3,310	4,103	79,251	79,350	5,527	3,680	4,475
71,351	71,450	4,793	2,998	3,741	75,351	75,450	5,165	3,318	4,113	79,351	79,450	5,537	3,689	4,485
71,451	71,550	4,802	3,006	3,750	75,451	75,550	5,174	3,327	4,122	79,451	79,550	5,546	3,699	4,494
71,551	71,650	4,811	3,014	3,759	75,551	75,650	5,183	3,336	4,131	79,551	79,650	5,555	3,708	4,503
71,651	71,750	4,821	3,022	3,769	75,651	75,750	5,193	3,345	4,141	79,651	79,750	5,565	3,717	4,513
71,751	71,850	4,830	3,030	3,778	75,751	75,850	5,202	3,354	4,150	79,751	79,850	5,574	3,726	4,522
71,851	71,950	4,839	3,038	3,787	75,851	75,950	5,211	3,364	4,159	79,851	79,950	5,583	3,736	4,531
71,951	72,050	4,849	3,046	3,796	75,951	76,050	5,221	3,373	4,168	79,951	80,050	5,593	3,745	4,540
72,051	72,150	4,858	3,054	3,806	76,051	76,150	5,230	3,382	4,178	80,051	80,150	5,602	3,754	4,550
72,151	72,250	4,867	3,062	3,815	76,151	76,250	5,239	3,392	4,187	80,151	80,250	5,611	3,764	4,559
72,251	72,350	4,876	3,070	3,824	76,251	76,350	5,248	3,401	4,196	80,251	80,350	5,620	3,773	4,568
72,351	72,450	4,886	3,078	3,834	76,351	76,450	5,258	3,410	4,206	80,351	80,450	5,630	3,782	4,578
72,451	72,550	4,895	3,086	3,843	76,451	76,550	5,267	3,420	4,215	80,451	80,550	5,639	3,792	4,587
72,551	72,650	4,904	3,094	3,852	76,551	76,650	5,276	3,429	4,224	80,551	80,650	5,648	3,801	4,596
72,651	72,750	4,914	3,102	3,862	76,651	76,750	5,286	3,438	4,234	80,651	80,750	5,658	3,810	4,606
72,751	72,850	4,923	3,110	3,871	76,751	76,850	5,295	3,447	4,243	80,751	80,850	5,667	3,819	4,615
72,851	72,950	4,932	3,118	3,880	76,851	76,950	5,304	3,457	4,252	80,851	80,950	5,676	3,829	4,624
72,951	73,050	4,942	3,126	3,889	76,951	77,050	5,314	3,466	4,261	80,951	81,050	5,686	3,838	4,633
73,051	73,150	4,951	3,134	3,899	77,051	77,150	5,323	3,475	4,271	81,051	81,150	5,695	3,847	4,643
73,151	73,250	4,960	3,142	3,908	77,151	77,250	5,332	3,485	4,280	81,151	81,250	5,704	3,857	4,652
73,251	73,350	4,969	3,150	3,917	77,251	77,350	5,341	3,494	4,289	81,251	81,350	5,713	3,866	4,661
73,351	73,450	4,979	3,158	3,927	77,351	77,450	5,351	3,503	4,299	81,351	81,450	5,723	3,875	4,671
73,451	73,550	4,988	3,166	3,936	77,451	77,550	5,360	3,513	4,308	81,451	81,550	5,732	3,885	4,680
73,551	73,650	4,997	3,174	3,945	77,551	77,650	5,369	3,522	4,317	81,551	81,650	5,741	3,894	4,689
73,651	73,750	5,007	3,182	3,955	77,651	77,750	5,379	3,531	4,327	81,651	81,750	5,751	3,903	4,699
73,751	73,850	5,016	3,190	3,964	77,751	77,850	5,388	3,540	4,336	81,751	81,850	5,760	3,912	4,708
73,851	73,950	5,025	3,198	3,973	77,851	77,950	5,397	3,550	4,345	81,851	81,950	5,769	3,922	4,717
73,951	74,050	5,035	3,206	3,982	77,951	78,050	5,407	3,559	4,354	81,951	82,050	5,779	3,931	4,726
74,051	74,150	5,044	3,214	3,992	78,051	78,150	5,416	3,568	4,364	82,051	82,150	5,788	3,940	4,736
74,151	74,250	5,053	3,222	4,001	78,151	78,250	5,425	3,578	4,373	82,151	82,250	5,797	3,950	4,745
74,251	74,350	5,062	3,230	4,010	78,251	78,350	5,434	3,587	4,382	82,251	82,350	5,806	3,959	4,754
74,351	74,450	5,072	3,238	4,020	78,351	78,450	5,444	3,596	4,392	82,351	82,450	5,816	3,968	4,764

Continued on next page.



# 2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	5,825	3,978	4,773	86,451	86,550	6,197	4,350	5,145	90,451	90,550	6,569	4,722	5,517
82,551	82,650	5,834	3,987	4,782	86,551	86,650	6,206	4,359	5,154	90,551	90,650	6,578	4,731	5,526
82,651	82,750	5,844	3,996	4,792	86,651	86,750	6,216	4,368	5,164	90,651	90,750	6,588	4,740	5,536
82,751	82,850	5,853	4,005	4,801	86,751	86,850	6,225	4,377	5,173	90,751	90,850	6,597	4,749	5,545
82,851	82,950	5,862	4,015	4,810	86,851	86,950	6,234	4,387	5,182	90,851	90,950	6,606	4,759	5,554
82,951	83,050	5,872	4,024	4,819	86,951	87,050	6,244	4,396	5,191	90,951	91,050	6,616	4,768	5,563
83,051	83,150	5,881	4,033	4,829	87,051	87,150	6,253	4,405	5,201	91,051	91,150	6,625	4,777	5,573
83,151	83,250	5,890	4,043	4,838	87,151	87,250	6,262	4,415	5,210	91,151	91,250	6,634	4,787	5,582
83,251	83,350	5,899	4,052	4,847	87,251	87,350	6,271	4,424	5,219	91,251	91,350	6,643	4,796	5,591
83,351	83,450	5,909	4,061	4,857	87,351	87,450	6,281	4,433	5,229	91,351	91,450	6,653	4,805	5,601
83,451	83,550	5,918	4,071	4,866	87,451	87,550	6,290	4,443	5,238	91,451	91,550	6,662	4,815	5,610
83,551	83,650	5,927	4,080	4,875	87,551	87,650	6,299	4,452	5,247	91,551	91,650	6,671	4,824	5,619
83,651	83,750	5,937	4,089	4,885	87,651	87,750	6,309	4,461	5,257	91,651	91,750	6,681	4,833	5,629
83,751	83,850	5,946	4,098	4,894	87,751	87,850	6,318	4,470	5,266	91,751	91,850	6,690	4,842	5,638
83,851	83,950	5,955	4,108	4,903	87,851	87,950	6,327	4,480	5,275	91,851	91,950	6,699	4,852	5,647
83,951	84,050	5,965	4,117	4,912	87,951	88,050	6,337	4,489	5,284	91,951	92,050	6,709	4,861	5,656
84,051	84,150	5,974	4,126	4,922	88,051	88,150	6,346	4,498	5,294	92,051	92,150	6,718	4,870	5,666
84,151	84,250	5,983	4,136	4,931	88,151	88,250	6,355	4,508	5,303	92,151	92,250	6,727	4,880	5,675
84,251	84,350	5,992	4,145	4,940	88,251	88,350	6,364	4,517	5,312	92,251	92,350	6,736	4,889	5,684
84,351	84,450	6,002	4,154	4,950	88,351	88,450	6,374	4,526	5,322	92,351	92,450	6,746	4,898	5,694
84,451	84,550	6,011	4,164	4,959	88,451	88,550	6,383	4,536	5,331	92,451	92,550	6,755	4,908	5,703
84,551	84,650	6,020	4,173	4,968	88,551	88,650	6,392	4,545	5,340	92,551	92,650	6,764	4,917	5,712
84,651	84,750	6,030	4,182	4,978	88,651	88,750	6,402	4,554	5,350	92,651	92,750	6,774	4,926	5,722
84,751	84,850	6,039	4,191	4,987	88,751	88,850	6,411	4,563	5,359	92,751	92,850	6,783	4,935	5,731
84,851	84,950	6,048	4,201	4,996	88,851	88,950	6,420	4,573	5,368	92,851	92,950	6,792	4,945	5,740
84,951	85,050	6,058	4,210	5,005	88,951	89,050	6,430	4,582	5,377	92,951	93,050	6,802	4,954	5,749
85,051	85,150	6,067	4,219	5,015	89,051	89,150	6,439	4,591	5,387	93,051	93,150	6,811	4,963	5,759
85,151	85,250	6,076	4,229	5,024	89,151	89,250	6,448	4,601	5,396	93,151	93,250	6,820	4,973	5,768
85,251	85,350	6,085	4,238	5,033	89,251	89,350	6,457	4,610	5,405	93,251	93,350	6,829	4,982	5,777
85,351	85,450	6,095	4,247	5,043	89,351	89,450	6,467	4,619	5,415	93,351	93,450	6,839	4,991	5,787
85,451	85,550	6,104	4,257	5,052	89,451	89,550	6,476	4,629	5,424	93,451	93,550	6,848	5,001	5,796
85,551	85,650	6,113	4,266	5,061	89,551	89,650	6,485	4,638	5,433	93,551	93,650	6,857	5,010	5,805
85,651	85,750	6,123	4,275	5,071	89,651	89,750	6,495	4,647	5,443	93,651	93,750	6,867	5,019	5,815
85,751	85,850	6,132	4,284	5,080	89,751	89,850	6,504	4,656	5,452	93,751	93,850	6,876	5,028	5,824
85,851	85,950	6,141	4,294	5,089	89,851	89,950	6,513	4,666	5,461	93,851	93,950	6,885	5,038	5,833
85,951	86,050	6,151	4,303	5,098	89,951	90,050	6,523	4,675	5,470	93,951	94,050	6,895	5,047	5,842
86,051	86,150	6,160	4,312	5,108	90,051	90,150	6,532	4,684	5,480	94,051	94,150	6,904	5,056	5,852
86,151	86,250	6,169	4,322	5,117	90,151	90,250	6,541	4,694	5,489	94,151	94,250	6,913	5,066	5,861
86,251	86,350	6,178	4,331	5,126	90,251	90,350	6,550	4,703	5,498	94,251	94,350	6,922	5,075	5,870
86,351	86,450	6,188	4,340	5,136	90,351	90,450	6,560	4,712	5,508	94,351	94,450	6,932	5,084	5,880

Continued on next page.



## 2001 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married Filing Separate) 2 or 5 (Married Filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
94,451	94,550	6,941	5,094	5,889	96,451	96,550	7,127	5,280	6,075	98,451	98,550	7,313	5,466	6,261
94,551	94,650	6,950	5,103	5,898	96,551	96,650	7,136	5,289	6,084	98,551	98,650	7,322	5,475	6,270
94,651	94,750	6,960	5,112	5,908	96,651	96,750	7,146	5,298	6,094	98,651	98,750	7,332	5,484	6,280
94,751	94,850	6,969	5,121	5,917	96,751	96,850	7,155	5,307	6,103	98,751	98,850	7,341	5,493	6,289
94,851	94,950	6,978	5,131	5,926	96,851	96,950	7,164	5,317	6,112	98,851	98,950	7,350	5,503	6,298
94,951	95,050	6,988	5,140	5,935	96,951	97,050	7,174	5,326	6,121	98,951	99,050	7,360	5,512	6,307
95,051	95,150	6,997	5,149	5,945	97,051	97,150	7,183	5,335	6,131	99,051	99,150	7,369	5,521	6,317
95,151	95,250	7,006	5,159	5,954	97,151	97,250	7,192	5,345	6,140	99,151	99,250	7,378	5,531	6,326
95,251	95,350	7,015	5,168	5,963	97,251	97,350	7,201	5,354	6,149	99,251	99,350	7,387	5,540	6,335
95,351	95,450	7,025	5,177	5,973	97,351	97,450	7,211	5,363	6,159	99,351	99,450	7,397	5,549	6,345
95,451	95,550	7,034	5,187	5,982	97,451	97,550	7,220	5,373	6,168	99,451	99,550	7,406	5,559	6,354
95,551	95,650	7,043	5,196	5,991	97,551	97,650	7,229	5,382	6,177	99,551	99,650	7,415	5,568	6,363
95,651	95,750	7,053	5,205	6,001	97,651	97,750	7,239	5,391	6,187	99,651	99,750	7,425	5,577	6,373
95,751	95,850	7,062	5,214	6,010	97,751	97,850	7,248	5,400	6,196	99,751	99,850	7,434	5,586	6,382
95,851	95,950	7,071	5,224	6,019	97,851	97,950	7,257	5,410	6,205	99,851	99,950	7,443	5,596	6,391
95,951	96,050	7,081	5,233	6,028	97,951	98,050	7,267	5,419	6,214	OVER \$100,000 YOU MUST USE THE TAX RATE SCHEDULES ON PAGE 60.				
96,051	96,150	7,090	5,242	6,038	98,051	98,150	7,276	5,428	6,224					
96,151	96,250	7,099	5,252	6,047	98,151	98,250	7,285	5,438	6,233					
96,251	96,350	7,108	5,261	6,056	98,251	98,350	7,294	5,447	6,242					
96,351	96,450	7,118	5,270	6,066	98,351	98,450	7,304	5,456	6,252					

---

THIS PAGE INTENTIONALLY LEFT BLANK

---

visit our Website:

[www.ftb.ca.gov](http://www.ftb.ca.gov)

## 2001 California Tax Rate Schedules

**Caution:** Use only if your taxable income on Form 540A, line 16 is more than \$100,000. If \$100,000 or less, use the Tax Table.

	If the amount on Form 540A, line 16 is:		Enter on Form 540A, line 17	of the amount over –
	over –	But not over –		
<b>Schedule X –</b> Use if your filing status is <b>Single or Married Filing Separate</b>	\$ 0	\$ 5,748	\$ 0.00 + 1.0%	\$ 0
	5,748	13,625	57.48 + 2.0%	5,748
	13,625	21,503	215.02 + 4.0%	13,625
	21,503	29,850	530.14 + 6.0%	21,503
	29,850	37,725	1,030.96 + 8.0%	29,850
	37,725	AND OVER	1,660.96 + 9.3%	37,725

	If the amount on Form 540A, line 16 is:		Enter on Form 540A, line 17	of the amount over –
	over –	But not over –		
<b>Schedule Y –</b> Use if your filing status is <b>Married Filing Joint or Qualifying Widow(er) with Dependent Child</b>	\$ 0	\$ 11,496	\$ 0.00 + 1.0%	\$ 0
	11,496	27,250	114.96 + 2.0%	11,496
	27,250	43,006	430.04 + 4.0%	27,250
	43,006	59,700	1,060.28 + 6.0%	43,006
	59,700	75,450	2,061.92 + 8.0%	59,700
	75,450	AND OVER	3,321.92 + 9.3%	75,450

	If the amount on Form 540A, line 16 is:		Enter on Form 540A, line 17	of the amount over –
	over –	But not over –		
<b>Schedule Z –</b> Use if your filing status is <b>Head of Household</b>	\$ 0	\$ 11,500	\$ 0.00 + 1.0%	\$ 0
	11,500	27,250	115.00 + 2.0%	11,500
	27,250	35,126	430.00 + 4.0%	27,250
	35,126	43,473	745.04 + 6.0%	35,126
	43,473	51,350	1,245.86 + 8.0%	43,473
	51,350	AND OVER	1,876.02 + 9.3%	51,350

## How to Figure Tax Using the 2001 California Tax Rate Schedules

**Example:** Don and Jacqueline Pope are filing a joint return. Their taxable income on Form 540A, line 16 is \$125,000.

**Step 1:** Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000. See the boxed range in the sample below.

	If the amount on Form 540A, line 16 is:		Enter on Form 540A, line 17	of the amount over –
	over –	But not over –		
<b>Schedule Y –</b> Use if your filing status is <b>Married Filing Joint or Qualifying Widow(er) with Dependent Child</b>	\$ 0	\$ 11,496	\$ 0.00 + 1.0%	\$ 0
	11,496	27,250	114.96 + 2.0%	11,496
	27,250	43,006	430.04 + 4.0%	27,250
	43,006	59,700	1,060.28 + 6.0%	43,006
	59,700	75,450	2,061.92 + 8.0%	59,700
	75,450	AND OVER	3,321.92 + 9.3%	75,450

	<b>Example</b>	<b>Your Income</b>
<b>Step 2:</b> They subtract the amount at the beginning of their range from their taxable income.	\$125,000 – 75,450 \$ 49,550	\$ _____ – _____ \$ _____
<b>Step 3:</b> They multiply the result from Step 2 by the percentage for their range.	\$49,550.00 x.093 \$ 4,608.15	\$ _____ x _____ \$ _____
<b>Step 4:</b> They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$7,930 on Form 540A, line 17. For information on rounding, see page 11.	\$ 3,321.92 + 4,608.15 \$ 7,930.07	\$ _____ + _____ \$ _____

## Where To Get Income Tax Forms and Publications

**By Internet** – You can download, view, and print California income tax forms and publications. Go to our Website at: [www.ftb.ca.gov](http://www.ftb.ca.gov)

**By phone** – To order 1999 – 2001 California tax forms and 2001 federal booklets:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call (800) 338-0505.
- Select “Personal Income Tax.”
- Select “Order Forms and Publications.”
- Enter the three-digit form code when you are instructed.

Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

**In person** – Many libraries, post offices, and banks provide free California tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules for you to photocopy (a nominal fee may apply). **Note:** Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

**By mail** – Write to: TAX FORMS REQUEST UNIT, FRANCHISE TAX BOARD, PO BOX 307, RANCHO CORDOVA CA 95741-0307.

## Letters

If you write to us, be sure your letter includes your social security number, and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

We will respond to your letter within six weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the return.

## General Toll-Free Phone Service

**Our general toll-free phone service is available:**

- Monday – Friday, 7 a.m. until 8 p.m.; and
- Saturdays and holidays, 8 a.m. until 5 p.m.

We may modify these hours without notice to meet operational needs.

From within the United States . . . . . (800) 852-5711

From outside the United States (not toll-free) . . . . . (916) 845-6500

For federal tax questions, call the IRS at . . . . . (800) 829-1040

### Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with a hearing or speech impairment call:

From voice phone (California Relay Service) . . . . . (800) 735-2922

From TTY/TDD (Direct line to FTB customer service) . . . . . (800) 822-6268

For all other assistance or special accommodations . . . . . (800) 852-5711

### Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

---

## Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications" on page 61.

## Privacy Act Notice

The Information Practices Act of 1977 and the federal Privacy Act require the Franchise Tax Board to tell you why we ask you for information. The Operations and Compliance Branches ask for tax return information to carry out the Personal Income Tax Law of the State of California. We may request additional information if we audit your return or take collection action.

If you meet the income requirements, the Revenue and Taxation Code requires you to file a return on the form we prescribe (Sections 18501 and 18621). When you file this or other documents, you must include your social security number for identification and return processing (Section 18624).

It is mandatory to furnish all information requested when you are required to file any documents prescribed by the Franchise Tax Board. If you do not file a return, or do not provide the information we ask for, or provide fraudulent information, the law states you may be charged penalties and interest and, in certain cases, you may be subject to criminal prosecution. We also may disallow claimed exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay or reduce any refund.

We may give the information you furnish us to the United States Internal Revenue Service, the proper official of any state imposing an income tax or a tax measured by income, the Multistate Tax Commission, and California government agencies and officials, as provided by law. If you owe any monies, we may disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, and other payers.

You have a right to access records containing your personal information maintained by the Franchise Tax Board. The officials responsible for maintaining the information are: 1) Filing of returns – Chief, Filing Division; 2) Auditing of returns – Chief, Audit Division; and 3) Collection of monies – Chief, Accounts Receivable Management Division. The address is:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-1040

Telephone: Within the United States . . . . . (800) 852-5711  
Outside the United States (not toll-free) . . . . . (916) 845-6500

Our automated toll-free phone service is available 24 hours a day, 7 days a week, in English and Spanish to callers with touch-tone telephones. You can:

- Order California and federal tax forms and publications;
- Get current year tax refund information;
- Get balance due and payment information; and
- Hear recorded answers to many of your questions about California taxes.

Have paper and pencil ready to take notes.

Call from within the

United States . . . . . (800) 338-0505

Call from outside the

United States . . . . . (916) 845-6600  
(not toll-free)

## Order Forms and Publications

If your current address is on file, you can order current and prior year California tax forms. You can also order current year federal tax booklets between January 2 and April 15, 2002. See the following list of forms and follow the instructions for ordering forms and publications on the page 61.

### **Code California Tax Forms and Publications**

- 900 California Resident Income Tax Booklet:  
Form 540, Resident Income Tax Return  
Form 540A, Resident Income Tax Return
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments: FTB  
3885A, Depreciation & Amortization Adjustments  
Schedule D, California Capital Gain or  
Loss Adjustment
- 969 Large print Resident Booklet  
(current year only)
- 970 Resident Booklet on cassette  
(current year only)
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Form 540X, Amended Individual Income Tax  
Return
- 909 Schedule D-1, Sales of Business Property
- 910 Schedule G-1, Tax on Lump-Sum Distribution
- 911 Schedule P (540), Alternative Minimum Tax and  
Credit Limitations – Residents
- 913 Schedule S, Other State Tax Credit
- 914 California Nonresident Income Tax Booklet:  
Long and Short Form 540NR, Nonresident or  
Part-Year Resident Income Tax Return
- 917 Schedule CA (540NR), California Adjustments —  
Nonresidents or Part-Year Residents
- 918 Schedule P (540NR), Alternative Minimum Tax  
and Credit Limitations — Nonresident or Part-  
Year Residents

- 956 FTB 3503, Natural Heritage Preservation Credit
- 933 FTB 3504, Long-Term Care Credit
- 947 FTB 3505, Teacher Retention Credit
- 977 FTB 801, Teacher Retention Credit Brochure
- 978 FTB 801a, Teacher Retention Credit –  
Frequently Asked Questions
- 932 FTB 3506, Child and Dependent Care Expenses  
Credit
- 937 FTB 3516, Request for Copy of Personal Income  
Tax or Fiduciary Return
- 921 FTB 3519, Payment Voucher for Automatic  
Extension for Individuals
- 922 FTB 3525, Substitute for W-2 Wage and Tax  
Statement
- 923 FTB 3526, Investment Interest Expense  
Deduction
- 931 FTB 3534, Joint Strike Fighter Program Credit
- 940 FTB 3540, Credit Carryover Summary
- 949 FTB 3567, Installment Agreement Request
- 924 FTB 3800, Tax Computation for Children with  
Investment Income
- 929 FTB 3801, Passive Activity Loss Limitations
- 930 FTB 3803, Parents' Election to Report Child's  
Interest and Dividends
- 935 FTB 3805D, Net Operating Loss (NOL)  
Computation and Limitations – Pierce's disease
- 925 FTB 3805E, Installment Sale Income
- 928 FTB 3805P, Additional Taxes from Qualified  
Retirement Plans
- 926 FTB 3805V, Net Operating Loss (NOL) —  
Individuals
- 901 FTB 3805Z, Enterprise Zone Businesses
- 927 FTB 5805, Underpayment of Estimated Tax
- 919 FTB Pub. 1001, Supplemental Guidelines to  
California Adjustments
- 920 FTB Pub. 1005, Pension and Annuity Guidelines
- 945 FTB Pub. 1006, California Tax Forms and  
Related Federal Forms
- 946 FTB Pub. 1008, Federal Tax Adjustments and  
Your Notification Responsibilities
- 943 FTB Pub. 4058, California Taxpayers' Bill of  
Rights
- 941 FTB Pub. 1031, Guidelines for Determining  
Resident Status
- 942 FTB Pub. 1032, Tax Information for Military  
Personnel
- 951 FTB Pub. 1051A, Guidelines for Married Filing  
Separate Returns
- 934 FTB Pub. 1540, California Head of Household  
Filing Status Information

### **Code Federal Tax Forms**

- 902 1040 Booklet (with Schedules A, B, D, & E;  
Forms 1040V, EIC, and 2441)
- 904 1040A Booklet (with Schedule 1; Form EIC)
- 915 1040EZ Booklet



## Current Year Refund Information

If you file by paper, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

## Balance Due And Payment Information

You should wait at least 45 days from the date you mailed your payment before you call to verify receipt of your payment. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

## Answers To Tax Questions

Call our automated phone service, select personal income tax information, then general tax information, and enter the 3-digit question code.

### Code Filing Assistance

- 100 Do I need to file a return?
- 103 What is and how do I qualify for the Child and Dependent Care Expenses Credit?
- 108 What is a qualifying individual for the Child and Dependent Care Expenses Credit?
- 111 Which form should I use?
- 112 How do I file electronically and get a fast refund?
- 113 What is the Teacher Retention Credit?
- 200 Where can I pick up a form today?
- 201 How can I get an extension to file?
- 203 What is and how do I qualify for the nonrefundable renter's credit?
- 204 I never received a Form W-2. What do I do?
- 205 I have no withholding taken out. What do I do?
- 206 Do I have to attach a copy of my federal return?
- 207 Should I file my return even though I do not have the money to pay?
- 208 How do I figure my estimated tax payments?
- 209 I lived in California for part of the year. Do I have to file a return?
- 210 I do not live in California. Do I have to file a return?
- 211 How do I figure my IRA deduction?
- 212 How do I claim my disaster related loss?
- 215 Who qualifies me to use the head of household filing status?
- 216 I'm due a refund. Do I still need to file a return?
- 217 I am currently/was in the military. Do I have to file a California return?
- 218 I'm in the military. Do I have to use the same filing status as federal?
- 219 I sold my personal residence. How do I report the sale to California?
- 220 There is no difference in my state and federal depreciation, business income, and capital gain income. What do I do?

- 221 What is community property?
- 222 How much can I deduct for vehicle license fees?
- 227 How do I get a refund of excess SDI?
- 239 Where can I get help with preparing and filing my income tax return?
- 240 Does a tax return have to be filed for a deceased taxpayer?

### Refunds

- 300 My spouse passed away. You sent a refund with both our names on it. What do I do?
- 301 I got a letter saying you sent my refund to another agency. Why?

### Penalties

- 400 I have an extension of time to file my return. Why did I get a penalty?
- 401 I filed my return on time. Why did I get a penalty?
- 402 How can I protest a penalty?
- 403 What is the estimate penalty rate?

### Notices And Bills

- 500 I received a bill and I cannot pay it in full. What do I do?
- 501 Why didn't you give me credit for my withholding?
- 502 You didn't give me credit for my dependent. What do I do?
- 504 I'm head of my house. Why was I denied head of household filing status?
- 506 How can I get information about my Form 1099-G?
- 508 I received a notice that didn't show all payments made. How do I get credit for them?

### Tax For Children

- 601 Can my child take a personal exemption credit when I claim her or him as a dependent on my return?
- 602 Federal law limits the standard deduction. Is the state law the same?

### Miscellaneous

- 610 Can I pay my taxes with a credit card?
- 611 What address do I send my payment to?
- 612 I mailed my return and haven't heard anything. Should I send a copy of my return?
- 613 I forgot to attach my Form(s) W-2 when I mailed my return. What do I do?
- 614 I forgot to attach a copy of my federal return. What do I do?
- 615 How do I get a copy of my state tax return?
- 616 What should I do if my federal tax return was examined and changed by the IRS?
- 617 What are the current interest rates?
- 619 How do I report a change of address?